Craighead County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

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Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

Report on the Audit of the Financial Statements

Opinions

We have audited the regulatory basis financial statements of Craighead County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2025; the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; the Statement of Revenues, Expenditures, and Change in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended; and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2025; the regulatory basis revenues, expenditures, and changes in fund balance; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2025, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County would have included another fund under accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. However, under the regulatory basis, this fund is not required to be included as part of the reporting entity. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 10, 2026
LOCO01625

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas (County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated August 10, 2026. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also reported to management of the County in a separate letter dated August 10, 2026.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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

Joseph D. Archer

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
August 10, 2026

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

The commentary contained in this letter relates to the following officials who held office during 2025:

County Judge: Marvin Day
Treasurer: Terry McNatt
Sheriff: Marty Boyd
Tax Collector: Wes Eddington
County Clerk: Mary Dawn Marshall
Circuit Clerk: David Vaughn
Assessor: Hannah Towell
District Court Clerk: Bridgett Clifft

No issues came to our attention that we considered necessary to report to management.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County 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

Joseph D. Archer

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
August 10, 2026

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CRAIGHEAD COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2025

Exhibit A

	General		Road		Other Funds in the Aggregate	
ASSETS						
Cash and cash equivalents	$	17,322,939	$	10,773,295	$	13,413,059
Accounts receivable		1,272,097		157,785		430,321
TOTAL ASSETS	$	18,595,036	$	10,931,080	$	13,843,380
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	619,616	$	70,477	$	282,203
Settlements pending				2,478		4,410,866
Total Liabilities		619,616		72,955		4,693,069
Fund Balances:						
Restricted						8,431,031
Assigned		5,984,310		10,858,125		719,280
Unassigned		11,991,110				
Total Fund Balances		17,975,420		10,858,125		9,150,311
TOTAL LIABILITIES AND FUND BALANCES	$	18,595,036	$	10,931,080	$	13,843,380

The accompanying notes are an integral part of these financial statements.

CRAIGHEAD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	$ 1,908,079	$ 4,152,036	$ 1,562,572
Federal aid	68,799	74,919	1,106,014
Property taxes	10,436,918	2,670,957	655,241
Sales taxes	2,554,714	2,554,714	
Fines, forfeitures, and costs	598,747		781,643
Interest	648,641	459,141	496,986
Officers' fees	267,764		907,484
Jail fees	3,832,157		311,107
Franchise fees	17,076		
Insurance premiums	326,465	392	
Donations			17,051
911 fees			38,378
Treasurer's commission	245,579		114,602
Collector's commission	492,475		460,146
Taxes apportioned - Assessor's salary and expense	1,235,986		
Other	1,997,399	238,900	16,011
TOTAL REVENUES	24,630,799	10,151,059	6,467,235
Less: Treasurer's commission	125,194	61,756	14,531
NET REVENUES	24,505,605	10,089,303	6,452,704
EXPENDITURES			
Current:			
General government	7,858,701		5,691,240
Law enforcement	15,512,832		2,130,066
Highways and streets		8,263,198	
Public safety	146,287		479,853
Health	816,647		1,205,318
Recreation and culture			729,659
Social services	291,808		
TOTAL EXPENDITURES	24,626,275	8,263,198	10,236,136

CRAIGHEAD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (120,670)	$ 1,826,105	$ (3,783,432)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,524,946		300,198
Transfers out	(300,198)		(1,524,946)
TOTAL OTHER FINANCING SOURCES (USES)	1,224,748		(1,224,748)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,104,078	1,826,105	(5,008,180)
FUND BALANCES - JANUARY 1	16,871,342	9,032,020	14,158,491
FUND BALANCES - DECEMBER 31	$ 17,975,420	$ 10,858,125	$ 9,150,311

The accompanying notes are an integral part of these financial statements.

CRAIGHEAD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	$ 1,801,617	$ 1,908,079	$ 106,462	$ 5,257,832	$ 4,152,036	$ (1,105,796)
Federal aid	70,859	68,799	(2,060)	158,000	74,919	(83,081)
Property taxes	9,971,981	10,436,918	464,937	2,574,710	2,670,957	96,247
Sales taxes	2,721,779	2,554,714	(167,065)	2,667,469	2,554,714	(112,755)
Fines, forfeitures, and costs	383,558	598,747	215,189			
Interest	405,773	648,641	242,868	317,705	459,141	141,436
Officers' fees	245,191	267,764	22,573			
Jail fees	4,353,941	3,832,157	(521,784)			
Franchise fees	26,166	17,076	(9,090)			
Insurance premiums	2,035,833	326,465	(1,709,368)		392	392
Treasurer's commission	223,798	245,579	21,781			
Collector's commission	361,494	492,475	130,981			
Taxes apportioned - Assessor's salary and expense	1,155,966	1,235,986	80,020			
Other	2,258,922	1,997,399	(261,523)	198,012	238,900	40,888
TOTAL REVENUES	26,016,878	24,630,799	(1,386,079)	11,173,728	10,151,059	(1,022,669)
Less: Treasurer's commission		125,194	(125,194)		61,756	(61,756)
NET REVENUES	26,016,878	24,505,605	(1,511,273)	11,173,728	10,089,303	(1,084,425)
EXPENDITURES						
Current:						
General government	12,336,656	7,858,701	4,477,955			
Law enforcement	16,267,639	15,512,832	754,807			
Highways and streets				11,171,764	8,263,198	2,908,566
Public safety	166,022	146,287	19,735			
Health	2,502,426	816,647	1,685,779			
Social services	296,578	291,808	4,770			
TOTAL EXPENDITURES	31,569,321	24,626,275	6,943,046	11,171,764	8,263,198	2,908,566

CRAIGHEAD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (5,552,443)	$ (120,670)	$ 5,431,773	$ 1,964	$ 1,826,105	$ 1,824,141
OTHER FINANCING SOURCES (USES)						
Transfers in		1,524,946	1,524,946			
Transfers out	(5,942,277)	(300,198)	5,642,079			
TOTAL OTHER FINANCING SOURCES (USES)	(5,942,277)	1,224,748	7,167,025			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,494,720)	1,104,078	12,598,798	1,964	1,826,105	1,824,141
FUND BALANCES - JANUARY 1	15,784,165	16,871,342	1,087,177	1,483,468	9,032,020	7,548,552
FUND BALANCES - DECEMBER 31	$ 4,289,445	$ 17,975,420	$ 13,685,975	$ 1,485,432	$ 10,858,125	$ 9,372,693

The accompanying notes are an integral part of these financial statements.

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County. Under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*, the following fund of the County would have been included in the reporting entity: Craighead County Nursing Center. However, under Arkansas's regulatory basis described below, inclusion of this fund is not required, and this fund is not included in this report.

B. Basis of Presentation - Regulatory

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and road fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to actual expenditures for the general and road funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback and property taxes that are restricted for maintaining and constructing roads.

Other Funds in the Aggregate - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. See Schedules 1 and 2 for the Capital Projects Fund as reported with other funds in the aggregate.

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedule 1 for Custodial Funds as reported with other funds in the aggregate.

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available except for Treasurer's and Collector's commission and Taxes apportioned – Assessor's salary and expense which are recognized when earned. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury, as well as county sales taxes, is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period are considered to be expenditures of the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements. Pension trust funds are reported in a separate column as part of supplementary information in order to provide users of the financial statements a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, and property taxes, trust money and commissions that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

2. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.

3. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

E. Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year but are not considered delinquent until after October 15.

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

State law requires that the Quorum Court, before the end of each fiscal year, make appropriations, by ordinance, for the expenditures of County government for the following year. The Quorum Court may make appropriation amendments at any time during the current fiscal year. Appropriations lapse at the end of each year. Under certain conditions, the budget may be amended subsequent to the year-end.

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

G. Fund Balance Classification Policies and Procedures

The County's highest level of decision-making authority is its Quorum Court. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the Quorum Court through passage of an ordinance. The Quorum Court is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

The County does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The County does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

There were no committed fund balances at year end.

NOTE 2: Cash Deposits with Financial Institutions

Cash deposits are carried at cost. The County's cash deposits at December 31, 2025, are as follows:

	Bank Balance
Insured (FDIC)	$ 1,671,319
Collateralized:	
Collateral held by the pledging financial institution's trust department or agent in the County's name	48,264,828
Total Deposits	$ 49,936,147

The above total deposits do not include cash on hand of $2,825.

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of no longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

NOTE 4: Accounts Receivable

The accounts receivable balance at December 31, 2025, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			$ 90,000
Federal aid			10,424
Property taxes	$ 119,980	$ 17,974	4,903
Fines, forfeitures, and costs	56,652		53,911
Interest			1,220
Officers' fees	30,004		78,141
Jail fees	118,677		29,814
Franchise fees	14,609		
Insurance premiums	90		
911 fees			3,036
Treasurer's commission	245,579		
Collector's commission	20,286		
Taxes apportioned - Assessor's salary and expense	72,681		
Other	292,978	1,480	2,575
Treasurer's commission charged	300,561	138,331	156,297
Totals	$ 1,272,097	$ 157,785	$ 430,321

NOTE 5: Accounts Payable

The accounts payable balance at December 31, 2025, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	$ 619,616	$ 70,477	$ 282,203

NOTE 6: Federal Funds Program Compliance

As of report date, Craighead County’s federal grants were in the process of being audited in accordance with federal program requirements and therefore, any instances of noncompliance with federal grant requirements have not been determined. Disbursements that are not in accordance with the federal program requirements are subject to reimbursement by the County.

NOTE 7: Details of Fund Balance Classifications

Fund balance classifications at December 31, 2025, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			$ 5,574,470
Law enforcement			2,567,474
Public safety			267,362
Recreation and culture			9,552
Capital outlay			12,173
Total Restricted			8,431,031
Assigned to:			
General government	$ 5,637,362		139,391
Law enforcement	103,032		274,984
Highways and streets		$ 10,858,125	
Public safety			10,169
Health	243,916		
Capital outlay			294,736
Total Assigned	5,984,310	10,858,125	719,280
Unassigned	11,991,110		
Totals	$ 17,975,420	$ 10,858,125	$ 9,150,311

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2025, the legal debt limit for bonded debt was $266,171,896. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2025, the legal debt limit for short-term financing obligations was $69,458,701. There were no short-term financing obligations.

NOTE 9: Commitments

Total commitments consist of the following at December 31, 2025:

	December 31, 2025
Long-term liabilities	$ 1,647,795
Reappraisal contract	392,002
Total Commitments	$ 2,039,797

NOTE 9: Commitments (Continued)

Long-term Liabilities

Long-term liabilities at December 31, 2025, are comprised of the following:

	December 31, 2025
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	$ 1,647,795

Due to the County's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

Change in Compensated Absences

	December 31, 2025
Beginning balance compensated absences	$ 1,732,805
Ending balance compensated absences	1,647,795
Net increase (decrease)	$ (85,010)

Post Employment Benefits Other Than Pensions

The amount of any actuarially determined accrued liability for post employment benefits other than pensions was not determined.

County-Wide Reappraisal Contract

The County entered into a contract with Delta Mass Appraisal Services, Inc. on October 31, 2022, for a county-wide reappraisal. The County is obligated for 36 monthly payments of $32,667 for a total of $392,002 beginning January 1, 2023. On October 10, 2025, the County extended the agreement for 12 additional payments. Contract expense for 2025 was $392,002.

The County is obligated for the following amount at December 31, 2025:

Year	December 31, 2025
2026	$ 392,002

NOTE 10: Interfund Transfers

The General Fund transferred $300,198 to the Other Funds in the Aggregate (County Recorders Cost and Bryne Juvenile Assistance Grant) to supplement operations. The Other Funds in the Aggregate, American Rescue Plan Act, transferred $1,524,946 to General Fund for multiple years of interest income.

NOTE 11: Joint Venture: Regional Libraries

A. Craighead County Jonesboro Public Library

Craighead County and the City of Jonesboro entered into an agreement in July 1941 in accordance with Ark. Code Ann. § 13-2-401 to establish the Craighead County Jonesboro Public Library. The agreement states that resources would be consolidated in order to provide more complete, efficient, and economical services. The County and City were given equal representation on the library board and each entity retained title to all books, bookcases, shelves, desks, etc. that were moved to the Craighead County Jonesboro Public Library location. Contact the Craighead County Jonesboro Public Library at 315 West Oak Avenue, Jonesboro, Arkansas 72401 to obtain financial statements.

NOTE 11: Joint Venture: Regional Libraries (Continued)

B. Crowley's Ridge Regional Library

Craighead County Jonesboro Public Library and Poinsett County entered into an agreement on February 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Crowley's Ridge Regional Library. The agreement states that each county shall provide its own quarters, and that county and branch library staff members are to be employed by the county library boards with salaries to be paid from county library funds. The Craighead County librarian shall serve as the regional librarian and may employ a regional staff with the salaries being provided from the regional funds. The Arkansas Library Commission shall supervise the Crowley's Ridge Regional Library for the period of this agreement. Contact the Crowley's Ridge Regional Library at 315 West Oak Avenue, Jonesboro, Arkansas 72401 to obtain financial statements.

NOTE 12: Jointly Governed Organization – Second Judicial District Drug Task Force

The Prosecuting Attorney's Office of the Second Judicial District, the Sheriffs' Departments of Clay, Craighead, Crittenden, Greene, Mississippi, and Poinsett Counties and the Police Departments of Blytheville, Corning, Jonesboro, Marion, Osceola, Paragould, Piggott, Trumann, and West Memphis entered into an agreement to establish the Second Judicial District Drug Task Force. The last agreement covered the period January 1, 2023 to December 31, 2024, and was verbally extended to cover January 1, 2025 to December 31, 2025. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Second Judicial District. No contributions or payments for expenditures were made to the Second Judicial District Drug Task Force by the County. The 2025 financial statements of the Second Judicial District Drug Task Force have not been audited.

NOTE 13: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to $1,100,000,000 for any one loss with a $1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is $25,000 for bodily injury per person, $50,000 for bodily injury per accident, and $25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.

B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of $500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

NOTE 13: Risk Management (Continued)

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to $350,000 per case with an annual aggregate of $350,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board.

The County also participates in the Self-Insured Fidelity Bond Program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of $300,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the County Aid Fund. There is a $2,500 deductible per occurrence.

NOTE 14: Arkansas Public Employees Retirement System

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website www.apers.org.

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 6.00% as of July 1, 2025. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2025, (date of APERS Employer Allocation Report) were $2,539,888.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2025, (actuarial valuation date and measurement date) was $14,535,138.

NOTE 15: Employee Self-Insurance Benefit Plan

The County participates in an Employee Self-Insured Benefit Plan. The County is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan related expenses. Insurance premiums collected through payroll deduction for employee, spouse, and dependent coverage, and cobra and retiree received totaled $326,857. Health insurance claims and fees, administered by Consociate, Inc., in the amount of $2,513,406 were paid from this account and the County contributed $1,887,889 to this account. As of December 31, 2025, this account had a balance of $243,916.

NOTE 16: Jointly Governed Organization - Arkansas Department of Transportation Partnership

Craighead County and the Arkansas Department of Transportation (ARDOT) entered into an agreement on December 22, 2023, to partner in the funding of future improvements throughout the county. The County has offered to accept ownership and responsibility for Highway 230, Section 10 between Highway 49B and Highway 135, and in exchange, ARDOT agrees to make available $14,600,000 for partnering commitments or other requested highway improvements. As of December 31, 2025, the available balance was $13,154,192.

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Western District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
ASSETS								
Cash and cash equivalents	$ 123,879	$ 663,359	$ 87,976	$ 431,701	$ 217,549	$ 53,644	$ 19,620	
Accounts receivable	114,602	261	1,849	10,192	614	4,497	83,677	$ 14,659
TOTAL ASSETS	$ 238,481	$ 663,620	$ 89,825	$ 441,893	$ 218,163	$ 58,141	$ 103,297	$ 14,659
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 851	$ 657		$ 118	$ 4,195	$ 933	$ 7,380	$ 4,495
Settlements pending								612
Total Liabilities	851	657		118	4,195	933	7,380	5,107
Fund Balances:								
Restricted	237,630	662,963	$ 89,825	441,775	213,968	57,208		9,552
Assigned							95,917	
Total Fund Balances	237,630	662,963	89,825	441,775	213,968	57,208	95,917	9,552
TOTAL LIABILITIES AND FUND BALANCES	$ 238,481	$ 663,620	$ 89,825	$ 441,893	$ 218,163	$ 58,141	$ 103,297	$ 14,659

Schedule 1

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS							
	Child Support Cost	Communication Facility and Equipment	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Emergency Vehicle
ASSETS								
Cash and cash equivalents	$ 14,850	$ 477,694	$ 22,955	$ 230,898	$ 17,017	$ 50,419	$ 203,019	$ 45,363
Accounts receivable	31	34,539	43	26,075	2,172	120	3,706	1,124
TOTAL ASSETS	$ 14,881	$ 512,233	$ 22,998	$ 256,973	$ 19,189	$ 50,539	$ 206,725	$ 46,487
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 2,815						
Settlements pending								
Total Liabilities		2,815						
Fund Balances:								
Restricted	$ 14,881	509,418	$ 22,998		$ 14,723	$ 50,539	$ 196,556	$ 46,487
Assigned				$ 256,973	4,466		10,169	
Total Fund Balances	14,881	509,418	22,998	256,973	19,189	50,539	206,725	46,487
TOTAL LIABILITIES AND FUND BALANCES	$ 14,881	$ 512,233	$ 22,998	$ 256,973	$ 19,189	$ 50,539	$ 206,725	$ 46,487

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

Schedule 1

	SPECIAL REVENUE FUNDS							
	Public Defender	Indigent Criminal Defense	Adult Drug Control	Public Safety	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	District Court Specialty Court
ASSETS								
Cash and cash equivalents	$ 66,993	$ 195,290	$ 10,600	$ 411	$ 94,722	$ 37,738	$ 51,215	$ 48,203
Accounts receivable	82	10,345	242	33	2,940	784	433	176
TOTAL ASSETS	$ 67,075	$ 205,635	$ 10,842	$ 444	$ 97,662	$ 38,522	$ 51,648	$ 48,379
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 1,267			$ 182		$ 8,174	
Settlements pending								
Total Liabilities		1,267			182		8,174	
Fund Balances:								
Restricted	$ 67,075	204,368	$ 10,842	$ 444	97,480	$ 38,522		$ 48,379
Assigned							43,474	
Total Fund Balances	67,075	204,368	10,842	444	97,480	38,522	43,474	48,379
TOTAL LIABILITIES AND FUND BALANCES	$ 67,075	$ 205,635	$ 10,842	$ 444	$ 97,662	$ 38,522	$ 51,648	$ 48,379

Schedule 1

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS						
	American Rescue Plan Act	Sheriff's Drug Abuse Resistance Education	Sheriff Federal Drug Forfeiture	Eastern District Court Automation	County Jail	Juvenile Detention Facilities Grant	Adult Drug Court - Opioid Settlement
ASSETS							
Cash and cash equivalents	$ 4,484,023	$ 5,053	$ 4,903	$ 45,430	$ 842,998	$ 12,990	$ 31,028
Accounts receivable	185	7	4	627	11,515		20
TOTAL ASSETS	$ 4,484,208	$ 5,060	$ 4,907	$ 46,057	$ 854,513	$ 12,990	$ 31,048
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 134,910	$ 1,856				$ 75	$ 5,600
Settlements pending							
Total Liabilities	134,910	1,856				75	5,600
Fund Balances:							
Restricted	4,349,298	3,204	$ 4,907	$ 46,057	$ 841,004	12,915	25,448
Assigned					13,509		
Total Fund Balances	4,349,298	3,204	4,907	46,057	854,513	12,915	25,448
TOTAL LIABILITIES AND FUND BALANCES	$ 4,484,208	$ 5,060	$ 4,907	$ 46,057	$ 854,513	$ 12,990	$ 31,048

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

Schedule 1

	SPECIAL REVENUE FUNDS						
	Supplemental Juvenile Court	Byrne Juvenile Assistance Grant	Arkansas Opioid Overdose Response Team	Success Through Addition Recovery Court Peer Recovery Program	Success Through Addiction Recovery Court Grant	Bureau of Justice Assistance Adult Court Discretionary Grant	Homeland Security Grant Program
ASSETS							
Cash and cash equivalents	$ 9,040	$ 36	$ 10	$ 1,072	$ (12)	$ 6,912	$ (1,026)
Accounts receivable					12	1,950	3,194
TOTAL ASSETS	$ 9,040	$ 36	$ 10	$ 1,072	$ 0	$ 8,862	$ 2,168
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable				$ 107		$ 8,862	
Settlements pending							
Total Liabilities				107		8,862	
Fund Balances:							
Restricted	$ 9,040		$ 10	965			$ 2,168
Assigned		$ 36					
Total Fund Balances	9,040	36	10	965			2,168
TOTAL LIABILITIES AND FUND BALANCES	$ 9,040	$ 36	$ 10	$ 1,072	$ 0	$ 8,862	$ 2,168

Schedule 1

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS							
	Veterans Treatment Court Discretional	District Court Driving While Intoxicated Court Grant	Success Through Addiction Recovery Court Adult Treatment Grant	Law Library	Court Improvement Program Grant	Crisis Stabilization Unit Grant	Juvenile Officer Supplemental	Connect and Protect Law Enforcement Behavioral Health Grant
ASSETS								
Cash and cash equivalents	$ 47	$ 542	$ (200)	$ 68,964	$ 10,000		$ 8,930	$ 41
Accounts receivable	1,137		8,474			$ 90,000		
TOTAL ASSETS	$ 1,184	$ 542	$ 8,274	$ 68,964	$ 10,000	$ 90,000	$ 8,930	$ 41
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 1,138		$ 8,262	$ 326		$ 90,000		
Settlements pending								
Total Liabilities	1,138		8,262	326		90,000		
Fund Balances:								
Restricted	46	$ 542	12	68,638	$ 10,000		$ 8,930	$ 41
Assigned								
Total Fund Balances	46	542	12	68,638	10,000		8,930	41
TOTAL LIABILITIES AND FUND BALANCES	$ 1,184	$ 542	$ 8,274	$ 68,964	$ 10,000	$ 90,000	$ 8,930	$ 41

CRAIGHEAD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025

Schedule 1

	CAPITAL PROJECT FUND	CUSTODIAL FUNDS							
	Craighead County Saferoom Project	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation Accounts	Totals
ASSETS									
Cash and cash equivalents	$ 306,909	$ 1,280,981	$ 1,293,179	$ 530,657	$ 10,311	$ 741,713	$ 548,231	$ 5,182	$ 13,413,059
Accounts receivable									430,321
TOTAL ASSETS	$ 306,909	$ 1,280,981	$ 1,293,179	$ 530,657	$ 10,311	$ 741,713	$ 548,231	$ 5,182	$ 13,843,380
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									$ 282,203
Settlements pending		$ 1,280,981	$ 1,293,179	$ 530,657	$ 10,311	$ 741,713	$ 548,231	$ 5,182	4,410,866
Total Liabilities		1,280,981	1,293,179	530,657	10,311	741,713	548,231	5,182	4,693,069
Fund Balances:									
Restricted	$ 12,173								8,431,031
Assigned	294,736								719,280
Total Fund Balances	306,909								9,150,311
TOTAL LIABILITIES AND FUND BALANCES	$ 306,909	$ 1,280,981	$ 1,293,179	$ 530,657	$ 10,311	$ 741,713	$ 548,231	$ 5,182	$ 13,843,380

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Western District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Child Support Cost
REVENUES									
State aid					$ 32,338			$ 82,437	
Federal aid									
Property taxes								649,379	
Fines, forfeitures, and costs			$ 39,403	$ 108,652					
Interest	$ 6,725	$ 18,437	4,263	18,002	11,124	$ 2,346	$ 9,198	1,841	$ 734
Officers' fees						55,353	784,920		1,448
Jail fees									
Donations									
911 fees									
Treasurer's commission	114,602								
Collector's commission		460,146							
Other	33	142	35	105	8	131	396	477	76
TOTAL REVENUES	121,360	478,725	43,701	126,759	43,470	57,830	794,514	734,134	2,258
Less: Treasurer's commission		109	952	747	256	346	4,568	4,196	13
NET REVENUES	121,360	478,616	42,749	126,012	43,214	57,484	789,946	729,938	2,245
EXPENDITURES									
Current:									
General government	90,186	398,355			65,236	47,884	1,170,258		5,828
Law enforcement			108,887	22,489					
Public safety									
Health									
Recreation and culture								729,659	
TOTAL EXPENDITURES	90,186	398,355	108,887	22,489	65,236	47,884	1,170,258	729,659	5,828
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	31,174	80,261	(66,138)	103,523	(22,022)	9,600	(380,312)	279	(3,583)
OTHER FINANCING SOURCES (USES)									
Transfers in							300,000		
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)							300,000		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	31,174	80,261	(66,138)	103,523	(22,022)	9,600	(80,312)	279	(3,583)
FUND BALANCES - JANUARY 1	206,456	582,702	155,963	338,252	235,990	47,608	176,229	9,273	18,464
FUND BALANCES - DECEMBER 31	$ 237,630	$ 662,963	$ 89,825	$ 441,775	$ 213,968	$ 57,208	$ 95,917	$ 9,552	$ 14,881

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS								
	Communication Facility and Equipment	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Emergency Vehicle	Public Defender	Indigent Criminal Defense
REVENUES									
State aid					$ 6,055			$ 2,180	
Federal aid									
Property taxes									
Fines, forfeitures, and costs		$ 869	$ 280,588	$ 23,805			$ 14,737	600	$ 98,390
Interest	$ 19,444	2,167	7,512	676	2,392	$ 8,873	1,744	2,982	9,260
Officers' fees	24,350								
Jail fees	311,107								
Donations					51				
911 fees						38,378			
Treasurer's commission									
Collector's commission									
Other	431		4,387	5			106	71	2,562
TOTAL REVENUES	355,332	3,036	292,487	24,486	8,498	47,251	16,587	5,833	110,212
Less: Treasurer's commission	317	18	1,693	143	50	279	53	33	55
NET REVENUES	355,015	3,018	290,794	24,343	8,448	46,972	16,534	5,800	110,157
EXPENDITURES									
Current:									
General government									
Law enforcement	387,152	35,932	414,703	69,973	7,677				112,444
Public safety						17,534			
Health									
Recreation and culture									
TOTAL EXPENDITURES	387,152	35,932	414,703	69,973	7,677	17,534			112,444
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32,137)	(32,914)	(123,909)	(45,630)	771	29,438	16,534	5,800	(2,287)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(32,137)	(32,914)	(123,909)	(45,630)	771	29,438	16,534	5,800	(2,287)
FUND BALANCES - JANUARY 1	541,555	55,912	380,882	64,819	49,768	177,287	29,953	61,275	206,655
FUND BALANCES - DECEMBER 31	$ 509,418	$ 22,998	$ 256,973	$ 19,189	$ 50,539	$ 206,725	$ 46,487	$ 67,075	$ 204,368

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS							
	Adult Drug Control	Public Safety	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	District Court Specialty Court	American Rescue Plan Act	Sheriff's Drug Abuse Resistance Education
REVENUES								
State aid								
Federal aid								
Property taxes					$ 5,862			
Fines, forfeitures, and costs	$ 2,554	$ 177				$ 10,121		
Interest	429	18	$ 4,865	$ 1,670	2,581	2,261	$ 316,111	$ 487
Officers' fees			38,357	3,056				
Jail fees								
Donations								2,000
911 fees								
Treasurer's commission								
Collector's commission								
Other	3	4	44	57	58	73		33
TOTAL REVENUES	2,986	199	43,266	4,783	8,501	12,455	316,111	2,520
Less: Treasurer's commission	1	1	254	24	48	73		3
NET REVENUES	2,985	198	43,012	4,759	8,453	12,382	316,111	2,517
EXPENDITURES								
Current:								
General government				600	23,824		3,799,149	
Law enforcement		197	46,642			12,069		11,860
Public safety								
Health								
Recreation and culture								
TOTAL EXPENDITURES		197	46,642	600	23,824	12,069	3,799,149	11,860
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,985	1	(3,630)	4,159	(15,371)	313	(3,483,038)	(9,343)
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out							(1,524,946)	
TOTAL OTHER FINANCING SOURCES (USES)							(1,524,946)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,985	1	(3,630)	4,159	(15,371)	313	(5,007,984)	(9,343)
FUND BALANCES - JANUARY 1	7,857	443	101,110	34,363	58,845	48,066	9,357,282	12,547
FUND BALANCES - DECEMBER 31	$ 10,842	$ 444	$ 97,480	$ 38,522	$ 43,474	$ 48,379	$ 4,349,298	$ 3,204

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS								
	Sheriff Federal Drug Forfeiture	Eastern District Court Automation	County Jail	Juvenile Detention Facilities Grant	Adult Drug Court - Opioid Settlement	Veterans Treatment Court Innovations Grant	Supplemental Juvenile Court	Byrne Juvenile Assistance Grant	Arkansas Opioid Overdose Response Team
REVENUES									
State aid				$ 31,167	$ 1,412			$ 5,043	
Federal aid						$ 26,235			
Property taxes									
Fines, forfeitures, and costs		$ 7,724	$ 140,296						
Interest	$ 269	1,955	35,374		10				
Officers' fees									
Jail fees									
Donations									
911 fees									
Treasurer's commission									
Collector's commission									
Other	137			61			$ 2	36	$ 10
TOTAL REVENUES	406	9,679	175,670	31,228	1,422	26,235	2	5,079	10
Less: Treasurer's commission	1	58	208		8				
NET REVENUES	405	9,621	175,462	31,228	1,414	26,235	2	5,079	10
EXPENDITURES									
Current:									
General government									
Law enforcement	2,068	2,282	147,500	39,463	5,600	28,197	1,463	5,241	36,923
Public safety									
Health									
Recreation and culture									
TOTAL EXPENDITURES	2,068	2,282	147,500	39,463	5,600	28,197	1,463	5,241	36,923
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,663)	7,339	27,962	(8,235)	(4,186)	(1,962)	(1,461)	(162)	(36,913)
OTHER FINANCING SOURCES (USES)									
Transfers in								198	
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)								198	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,663)	7,339	27,962	(8,235)	(4,186)	(1,962)	(1,461)	36	(36,913)
FUND BALANCES - JANUARY 1	6,570	38,718	826,551	21,150	29,634	1,962	10,501		36,923
FUND BALANCES - DECEMBER 31	$ 4,907	$ 46,057	$ 854,513	$ 12,915	$ 25,448	$ 0	$ 9,040	$ 36	$ 10

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS							
	Success Through Addition Recovery Court Peer Recovery Program	Success Through Addiction Recovery Court Grant	Bureau of Justice Assistance Adult Court Discretionary Grant	Homeland Security Grant Program	Veterans Treatment Court Discretional	Arkansas Historical Preservation Grant	District Court Driving While Intoxicated Court Grant	Success Through Addiction Recovery Court Adult Treatment Grant
REVENUES								
State aid						$ 111,079		
Federal aid	$ 12,469	$ 25,337	$ 129,352	$ 477,640	$ 133,380		$ 22,896	$ 204,782
Property taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
Jail fees								
Donations								
911 fees								
Treasurer's commission								
Collector's commission								
Other			4	4,480	190		131	287
TOTAL REVENUES	12,469	25,337	129,356	482,120	133,570	111,079	23,027	205,069
Less: Treasurer's commission								
NET REVENUES	12,469	25,337	129,356	482,120	133,570	111,079	23,027	205,069
EXPENDITURES								
Current:								
General government						89,920		
Law enforcement	11,504	45,037	129,947		138,343		13,428	209,813
Public safety				341,394				
Health								
Recreation and culture								
TOTAL EXPENDITURES	11,504	45,037	129,947	341,394	138,343	89,920	13,428	209,813
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	965	(19,700)	(591)	140,726	(4,773)	21,159	9,599	(4,744)
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	965	(19,700)	(591)	140,726	(4,773)	21,159	9,599	(4,744)
FUND BALANCES - JANUARY 1		19,700	591	(138,558)	4,819	(21,159)	(9,057)	4,756
FUND BALANCES - DECEMBER 31	$ 965	$ 0	$ 0	$ 2,168	$ 46	$ 0	$ 542	$ 12

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	SPECIAL REVENUE FUNDS						
	Law Library	Court Improvement Program Grant	Rural Community Grant Program - Brookland Fire District	Crisis Stabilization Unit Grant	Courthouse Security Grant	Juvenile Officer Supplemental	Small Rural Tribal Bond Worn Camera Grant
REVENUES							
State aid		$ 10,000	$ 15,000	$ 1,173,861	$ 18,000	$ 9,000	
Federal aid							
Property taxes							
Fines, forfeitures, and costs	$ 53,727						
Interest	3,236						
Officers' fees							
Jail fees							
Donations			15,000				
911 fees							
Treasurer's commission							
Collector's commission							
Other	1,395						
TOTAL REVENUES	58,358	10,000	30,000	1,173,861	18,000	9,000	
Less: Treasurer's commission	24						
NET REVENUES	58,334	10,000	30,000	1,173,861	18,000	9,000	
EXPENDITURES							
Current:							
General government							
Law enforcement					18,000	70	$ 162
Public safety	60,632		30,000				
Health				1,173,861			
Recreation and culture							
TOTAL EXPENDITURES	60,632		30,000	1,173,861	18,000	70	162
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,298)	10,000				8,930	(162)
OTHER FINANCING SOURCES (USES)							
Transfers in							
Transfers out							
TOTAL OTHER FINANCING SOURCES (USES)							
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,298)	10,000				8,930	(162)
FUND BALANCES - JANUARY 1	70,936						162
FUND BALANCES - DECEMBER 31	$ 68,638	$ 10,000	$ 0	$ 0	$ 0	$ 8,930	$ 0

Schedule 2

CRAIGHEAD COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUND	
	Connect and Protect Law Enforcement Behavioral Health Grant	Department of Public Safety-Public Safety Equipment Grant FY23	Craighead County Saferoom Project	Totals
REVENUES				
State aid		$ 65,000		$ 1,562,572
Federal aid	$ 31,457		$ 42,466	1,106,014
Property taxes				655,241
Fines, forfeitures, and costs				781,643
Interest				496,986
Officers' fees				907,484
Jail fees				311,107
Donations				17,051
911 fees				38,378
Treasurer's commission				114,602
Collector's commission				460,146
Other	41			16,011
TOTAL REVENUES	31,498	65,000	42,466	6,467,235
Less: Treasurer's commission				14,531
NET REVENUES	31,498	65,000	42,466	6,452,704
EXPENDITURES				
Current:				
General government				5,691,240
Law enforcement		65,000		2,130,066
Public safety			30,293	479,853
Health	31,457			1,205,318
Recreation and culture				729,659
TOTAL EXPENDITURES	31,457	65,000	30,293	10,236,136
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	41		12,173	(3,783,432)
OTHER FINANCING SOURCES (USES)				
Transfers in				300,198
Transfers out				(1,524,946)
TOTAL OTHER FINANCING SOURCES (USES)				(1,224,748)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	41		12,173	(5,008,180)
FUND BALANCES - JANUARY 1			294,736	14,158,491
FUND BALANCES - DECEMBER 31	$ 41	$ 0	$ 306,909	$ 9,150,311

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Western District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communications equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.

CRAIGHEAD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed $20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail.
County Detention Facility	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a $40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be used for those purposes.
Public Defender	Ark. Code Ann. § 17-19-301 authorized a bail bond fee of $20 to be collected, which shall be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office.
Indigent Criminal Defense	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense an representation of indigent person.
Adult Drug Control	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Public Safety	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
Juvenile Probation Fee	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive $.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
District Court Specialty Court	Ark. Code Ann. § 16-10-141 established fund to receive district court cost and fees - specialty courts.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Sheriff's Drug Abuse Resistance Education	Established to account for donations of education against drug abuse.
Sheriff Federal Drug Forfeiture	Established to receive federal asset forfeitures resulting from drug offense cases to be used for law enforcement purposes.
Eastern District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
County Jail	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for county jail.
Juvenile Detention Facilities Grant	Established to account for a grant received from the Department of Finance and Administration to supplement the operations of the juvenile detention center and holdover facility.
Adult Drug Court - Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
Veterans Treatment Court Innovations Grant	Established to account for a federal grant received from Department of Justice to provide training to implement and enhance veterans treatment court services.
Supplemental Juvenile Court	Established to account for grant received from Arkansas Administrative Office of the Courts to provide hazardous duty/incentive pay and other expenditures for the juvenile court department.
Byrne Juvenile Assistance Grant	Established to account for grant received from Administrative Office of the Courts to provide funding for juvenile and their families to support treatment and services.
Arkansas Opioid Overdose Response Team	Established to account for grant received from the Arkansas Opioid Recovery Partnership to help reduce overdose deaths through prevention, treatment, enforcement and recovery programs. Consisting of salaries for a dedicated Overdose Investigator and Peer Recovery Specialist along with providing community support and education to substance use disorder issues.
Success Through Addition Recovery Court Peer Recovery Program	Established to account for grant received from Arkansas Administrative Office of the Courts to provide funding for the specialty courts within the County to employ peer recovery specialists for the benefit of specialty court participants.
Success Through Addiction Recovery Court Grant	Established to account for grant received from United States Department of Justice to expand the Craighead County Success Through Addiction Recovery Program.
Bureau of Justice Assistance Adult Court Discretionary Grant	Established to account for a federal grant received from Department of Justice to plan, implement, and enhance drug court services, including service coordination, management of drug court participants, and recovery support services.
Homeland Security Grant Program	Established to account for a federal grant received from the Department of Homeland Security for the purpose of purchasing equipment for the weapons of mass destruction response team.
Veterans Treatment Court Discretional	Established to account for a federal grant received from Department of Justice to implement or enhance the operations of veterans treatment courts.
Arkansas Historical Preservation Grant	Established to account for a grant received from Arkansas Historic Preservation Program to preserve the state's historic resources.

CRAIGHEAD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
District Court Driving While Intoxicated Court Grant	Established to account for grants received from United States Department of Transportation to provide training to implement a driving while intoxicated court.
Success Through Addiction Recovery Court Adult Treatment Grant	Established to account for a grant received from the United States Department of Justice to fund a drug and alcohol treatment program operated by the Craighead County District Court.
Law Library	Ark. Code Ann. § 16-10-307 established fund to receive costs to be used for any purpose related to establishment, maintenance, and operations of a county law library.
Court Improvement Program Grant	Established to account for grant received from the Administrative Office of the Courts for court technology in juvenile court and/or court staff training, meetings or conferences that develop staff who handle dependency-neglect court matters.
Rural Community Grant Program - Brookland Fire District	Established to account for grant from Arkansas Economic Development Commission and matching donation for the Brookland Fire District for equipment and public safety gear.
Crisis Stabilization Unit Grant	Craighead County Ordinance no. 2019-11 (May 28, 2019) established fund for designating County revenues to be appropriated for cost of furnishing, initial start up, training, and other costs related to operating the facility. This fund also receives state and federal grants to establish and maintain the facility.
Courthouse Security Grant	Established to account for grant received from the Administrative Office of the Courts for equipment to be utilized in and for the courthouse for court security related services.
Juvenile Officer Supplemental	Established to account for grant received from the Administrative Office of the Courts to help supplemental the office with a part time employee, ankle monitors, fund in-place at-risk program needs and unmet needs of juveniles like hygiene items and food.
Small Rural Tribal Bond Worn Camera Grant	Established to account for grant received from the United States Department of Justice to initiate or expand a body-worn camera program.
Connect and Protect Law Enforcement Behavioral Health Grant	Established to account for grant received from the United States Department of Justice, Law Enforcement Behavioral Health Response Program, to design and enhance law enforcement behavior health response for individuals with mental health and substance use disorders.

CRAIGHEAD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025

The following funds and descriptions represent all funds reported as other funds in the aggregate.

Fund Name	Fund Description
Department of Public Safety-Public Safety Equipment Grant FY23	Established to account for grant received from the Arkansas Public Safety Equipment Grant Program for the purchase of law enforcement equipment aiding in improving trust and relationships between law enforcement and their communities.
Craighead County Saferoom Project	Established to account for federal grant received from Federal Emergency Management Agency for a saferoom.

Treasurer's accounts consist primarily of property taxes, treasurer's commission, and fines not distributed to the appropriate agencies.

Collector's accounts consist primarily of delinquent taxes not yet distributed to the various taxing units.

Sheriff's accounts consist primarily of fees settlement, bond, and inmate trust money.

County Clerk's accounts consist primarily of probate money and fee money to be settled with the treasurer.

Circuit Clerk's accounts consist of trust money and settlements due to the treasurer.

District Court accounts consist primarily of fines and costs not yet distributed to the county and/or state.

Juvenile Probation office accounts primarily of juvenile fees not yet remitted to the treasurer and restitution not yet paid to individuals.

Schedule 3

CRAIGHEAD COUNTY, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2025
(Unaudited)

	December 31, 2025
Land	$ 2,237,287
Buildings	55,535,779
Equipment	15,030,284
Total	$ 72,803,350

CRAIGHEAD COUNTY, ARKANSAS

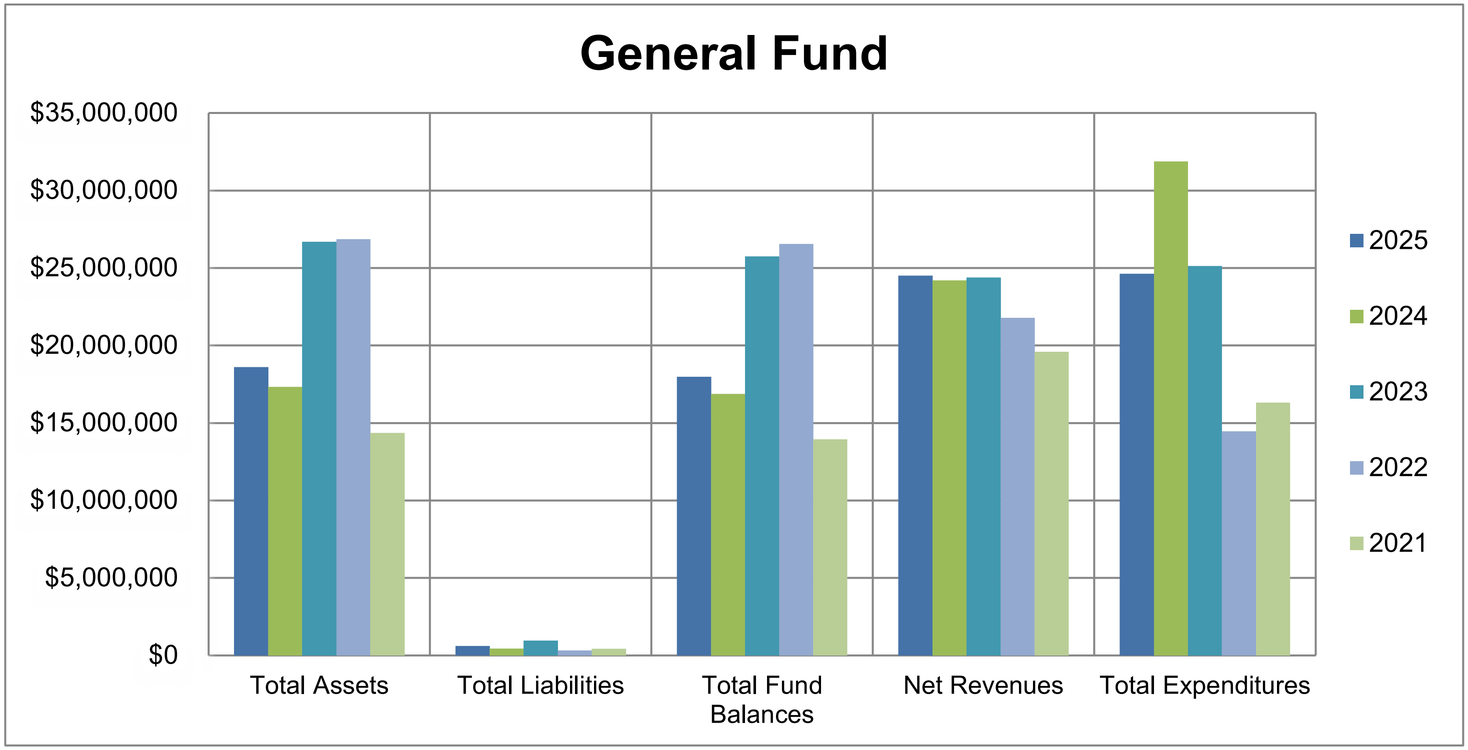
Schedule 4-1

SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS

DECEMBER 31, 2025

(Unaudited)

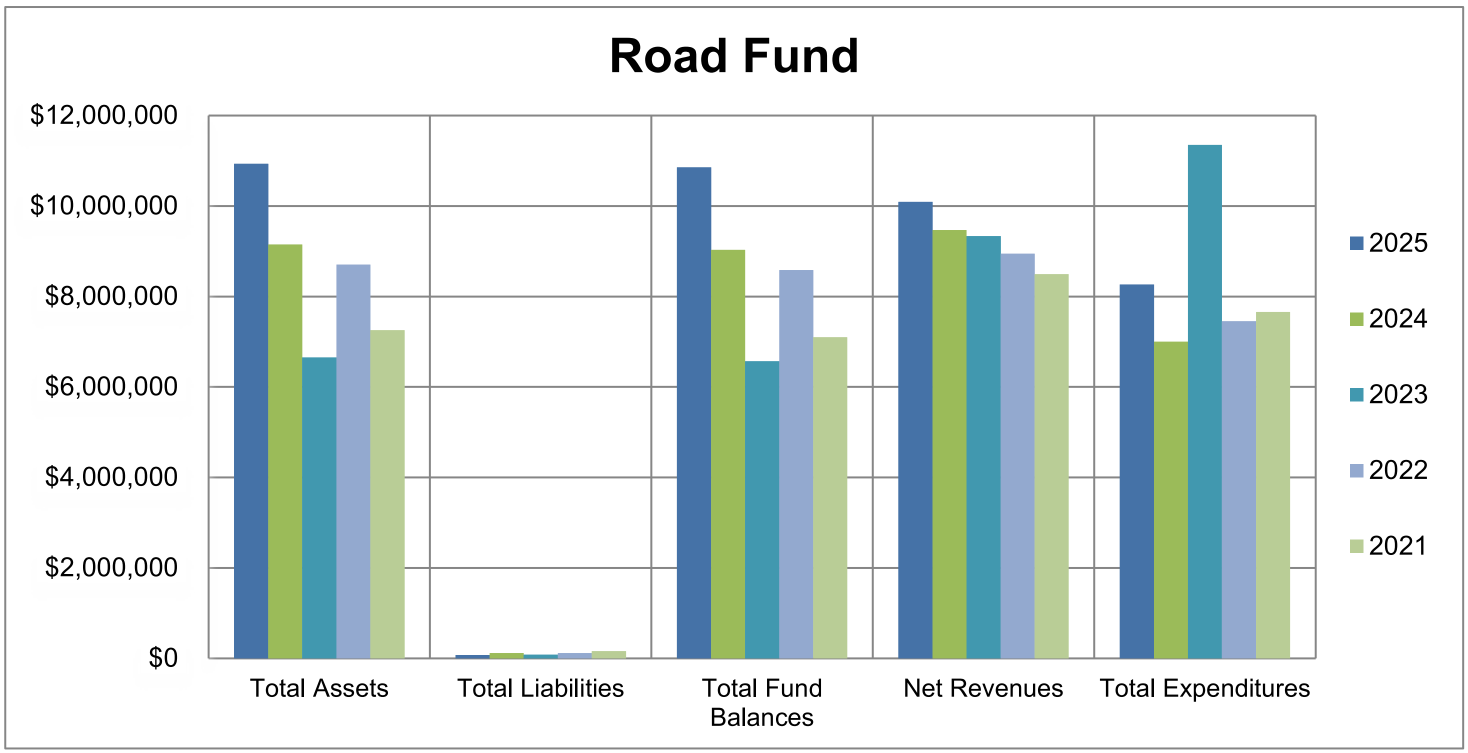
General	2025	2024	2023	2022	2021
Total Assets	$ 18,595,036	$ 17,313,059	$ 26,694,814	$ 26,848,633	$ 14,357,905
Total Liabilities	619,616	441,717	952,700	312,244	419,574
Total Fund Balances	17,975,420	16,871,342	25,742,114	26,536,389	13,938,331
Net Revenues	24,505,605	24,202,523	24,379,784	21,777,489	19,586,163
Total Expenditures	24,626,275	31,867,761	25,130,909	14,445,637	16,318,600
Total Other Financing Sources/Uses	1,224,748	(1,205,534)	(43,150)	5,266,206	



CRAIGHEAD COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
DECEMBER 31, 2025
(Unaudited)

Schedule 4-2

Road	2025	2024	2023	2022	2021
Total Assets	$ 10,931,080	$ 9,147,758	$ 6,650,317	$ 8,707,178	$ 7,257,948
Total Liabilities	72,955	115,738	80,761	119,699	158,194
Total Fund Balances	10,858,125	9,032,020	6,569,556	8,587,479	7,099,754
Net Revenues	10,089,303	9,465,879	9,332,227	8,943,372	8,492,679
Total Expenditures	8,263,198	7,003,415	11,350,150	7,455,647	7,656,845
Total Other Financing Sources/Uses					



CRAIGHEAD COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
DECEMBER 31, 2025
(Unaudited)

Schedule 4-3

Other Funds in the Aggregate	2025	2024	2023	2022	2021
Total Assets	$ 13,843,380	$ 19,162,978	$ 21,037,432	$ 20,455,888	$ 19,385,059
Total Liabilities	4,693,069	5,004,487	4,732,703	4,166,140	4,320,518
Total Fund Balances	9,150,311	14,158,491	16,304,729	16,289,748	15,064,541
Net Revenues	6,452,704	6,864,438	6,066,342	16,291,650	16,043,387
Total Expenditures	10,236,136	10,288,922	6,094,511	9,800,237	4,972,578
Total Other Financing Sources/Uses	(1,224,748)	1,205,534	43,150	(5,266,206)