

Greene County, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



GREENE COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas

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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

Financial and Compliance Report

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

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Greene County, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated September 8, 2026. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

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

County Judge: Rusty McMillon
Treasurer: Kristi Rawls
Sheriff: Brad Snyder
Tax Collector: Cindy Tracer
County Clerk: Phyllis Rhynes
Circuit Clerk: Lesa Gramling
Assessor: Ashley Reynolds
County Librarian: Mike Rogers
District Court Clerk: Alissa Yates

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
September 8, 2026
LOCO02825

GREENE COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2025
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 11,995,589	\$ 1,856,692	\$ 7,327,482
Accounts receivable	149,471	46,695	856,333
Interfund receivables	2,687		15,712
TOTAL ASSETS	<u>\$ 12,147,747</u>	<u>\$ 1,903,387</u>	<u>\$ 8,199,527</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 444,636	\$ 301,181	\$ 242,076
Interfund payables			18,399
Settlements pending	80,847		1,986,780
Total Liabilities	<u>525,483</u>	<u>301,181</u>	<u>2,247,255</u>
Fund Balances:			
Restricted			4,624,913
Committed			38,992
Assigned	7,331,566	1,602,206	1,288,839
Unassigned	4,290,698		(472)
Total Fund Balances	<u>11,622,264</u>	<u>1,602,206</u>	<u>5,952,272</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,147,747</u>	<u>\$ 1,903,387</u>	<u>\$ 8,199,527</u>

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,083,346	\$ 2,324,636	\$ 259,878
Federal aid	27,157	112,822	2,352
Property taxes	2,722,671	464,606	697,091
Sales taxes	1,373,987	1,181,792	3,270,960
Fines, forfeitures, and costs	406,795		273,252
Interest	474,119	72,354	226,896
Officers' fees	109,796		349,550
Jail fees			5,387,605
Emergency 911 fees			28,268
Reimbursements			97,412
Sale of county property	342,000	79,385	
Treasurer's commission	176,778		49,102
Collector's commission	262,778		139,609
Taxes apportioned - Assessor's salary and expense	640,913		
Other	501,618	11,091	369,270
TOTAL REVENUES	8,121,958	4,246,686	11,151,245
Less: Treasurer's commission	38,007	35,413	21,878
NET REVENUES	8,083,951	4,211,273	11,129,367
EXPENDITURES			
Current:			
General government	2,787,904		704,583
Law enforcement	1,446,872		11,092,305
Highways and streets	1,360,207	4,362,445	200,000
Public safety	161,049		27,716
Health	80,067		
Recreation and culture	6,279		852,664
Social services	230,104		
TOTAL EXPENDITURES	6,072,482	4,362,445	12,877,268

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 2,011,469</u>	<u>\$ (151,172)</u>	<u>\$ (1,747,901)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			36,135
Transfers out	<u>(7,894)</u>	<u>(5,915)</u>	<u>(22,326)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,894)</u>	<u>(5,915)</u>	<u>13,809</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,003,575	(157,087)	(1,734,092)
FUND BALANCES - JANUARY 1	<u>9,618,689</u>	<u>1,759,293</u>	<u>7,686,364</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 11,622,264</u></u>	<u><u>\$ 1,602,206</u></u>	<u><u>\$ 5,952,272</u></u>

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

GREENE 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
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 842,701	\$ 1,083,346	\$ 240,645	\$ 2,240,483	\$ 2,324,636	\$ 84,153
Federal aid	36,781	27,157	(9,624)		112,822	112,822
Property taxes	2,019,447	2,722,671	703,224	440,747	464,606	23,859
Sales taxes	1,132,793	1,373,987	241,194	1,118,134	1,181,792	63,658
Fines, forfeitures, and costs	398,288	406,795	8,507			
Interest	100,692	474,119	373,427	45,952	72,354	26,402
Officers' fees	98,743	109,796	11,053			
Sale of county property		342,000	342,000		79,385	79,385
Treasurer's commission	176,665	176,778	113			
Collector's commission	284,126	262,778	(21,348)			
Taxes apportioned - Assessor's salary and expense	960,652	640,913	(319,739)			
Other	651,534	501,618	(149,916)		11,091	11,091
TOTAL REVENUES	6,702,422	8,121,958	1,419,536	3,845,316	4,246,686	401,370
Less: Treasurer's commission	56,213	38,007	18,206		35,413	(35,413)
NET REVENUES	6,646,209	8,083,951	1,437,742	3,845,316	4,211,273	365,957
EXPENDITURES						
Current:						
General government	3,045,789	2,787,904	257,885			
Law enforcement	1,424,585	1,446,872	(22,287)			
Highways and streets	1,536,506	1,360,207	176,299	4,395,777	4,362,445	33,332
Public safety	188,766	161,049	27,717			
Health	80,067	80,067	0			
Recreation and culture		6,279	(6,279)			
Social services	230,104	230,104	0			
TOTAL EXPENDITURES	6,505,817	6,072,482	433,335	4,395,777	4,362,445	33,332

GREENE 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
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 140,392	\$ 2,011,469	\$ 1,871,077	\$ (550,461)	\$ (151,172)	\$ 399,289
OTHER FINANCING SOURCES (USES)						
Transfers in	69,373		(69,373)	77,978		(77,978)
Transfers out	(2,218,737)	(7,894)	2,210,843		(5,915)	(5,915)
TOTAL OTHER FINANCING SOURCES (USES)	(2,149,364)	(7,894)	2,141,470	77,978	(5,915)	(83,893)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,008,972)	2,003,575	4,012,547	(472,483)	(157,087)	315,396
FUND BALANCES - JANUARY 1	3,679,299	9,618,689	5,939,390	1,235,779	1,759,293	523,514
FUND BALANCES - DECEMBER 31	\$ 1,670,327	\$ 11,622,264	\$ 9,951,937	\$ 763,296	\$ 1,602,206	\$ 838,910

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

GREENE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Child Support Cost	Jail Operation and Maintenance
ASSETS									
Cash and cash equivalents	\$ 154,947	\$ 482,079	\$ 122,979	\$ 23,942	\$ 36,591	\$ 169,816	\$ 1,228,483	\$ 3,121	
Accounts receivable	15,831	190	475	171	911	32,349	32,725	3	\$ 12,397
Interfund receivables									
TOTAL ASSETS	<u>\$ 170,778</u>	<u>\$ 482,269</u>	<u>\$ 123,454</u>	<u>\$ 24,113</u>	<u>\$ 37,502</u>	<u>\$ 202,165</u>	<u>\$ 1,261,208</u>	<u>\$ 3,124</u>	<u>\$ 12,397</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 138	\$ 1,528				\$ 5,253	\$ 23,249		
Interfund payables									\$ 10,554
Settlements pending									
Total Liabilities	<u>138</u>	<u>1,528</u>				<u>5,253</u>	<u>23,249</u>		<u>10,554</u>
Fund Balances:									
Restricted	170,640	480,741	\$ 123,454	\$ 24,113	\$ 37,502	196,912	1,164,702	\$ 3,124	557
Committed									
Assigned							73,257		1,286
Unassigned									
Total Fund Balances	<u>170,640</u>	<u>480,741</u>	<u>123,454</u>	<u>24,113</u>	<u>37,502</u>	<u>196,912</u>	<u>1,237,959</u>	<u>3,124</u>	<u>1,843</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 170,778</u>	<u>\$ 482,269</u>	<u>\$ 123,454</u>	<u>\$ 24,113</u>	<u>\$ 37,502</u>	<u>\$ 202,165</u>	<u>\$ 1,261,208</u>	<u>\$ 3,124</u>	<u>\$ 12,397</u>

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2025
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS								
County Detention Facility	Boating Safety and Enforcement	Emergency 911	Victim/Witness	Drug Court Program	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act
\$ 1,340	\$ 10,143 46	\$ 676 1,851	\$ 2,306	\$ 5,989 782	\$ 133,817 1,314	\$ 1,556 604	\$ 12,354 28	\$ 249,740
\$ 1,340	\$ 10,189	\$ 2,527	\$ 2,306	\$ 6,771	\$ 135,131	\$ 2,160	\$ 12,382	\$ 249,740
\$ 1,119		\$ 676	\$ 2,011	\$ 1,650	\$ 194			\$ 685
1,119		676	2,011	1,650	194			685
128	\$ 10,189	1,851	295	4,621	134,937	\$ 2,160	\$ 12,382	6,648
93				500				242,407
221	10,189	1,851	295	5,121	134,937	2,160	12,382	249,055
\$ 1,340	\$ 10,189	\$ 2,527	\$ 2,306	\$ 6,771	\$ 135,131	\$ 2,160	\$ 12,382	\$ 249,740

GREENE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	Adult Drug Court Opioid Settlement	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period	Juvenile Mentorship Program	Court Capital Improvement Grant	Arkansas Historic Preservation Grant
ASSETS									
Cash and cash equivalents	\$ 5,978	\$ 1,254	\$ 23,943		\$ 1,726,392	\$ 170,519	\$ 7,022	\$ 1,675	\$ 61
Accounts receivable		8	12	\$ 4,623	681,208	85		2	
Interfund receivables					15,712				
TOTAL ASSETS	<u>\$ 5,978</u>	<u>\$ 1,262</u>	<u>\$ 23,955</u>	<u>\$ 4,623</u>	<u>\$ 2,423,312</u>	<u>\$ 170,604</u>	<u>\$ 7,022</u>	<u>\$ 1,677</u>	<u>\$ 61</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable					\$ 183,913				
Interfund payables				\$ 4,039					
Settlements pending									
Total Liabilities				<u>4,039</u>	<u>183,913</u>				
Fund Balances:									
Restricted	\$ 5,978	\$ 1,262	\$ 23,955	584	1,367,120	\$ 131,612	\$ 7,022	\$ 1,677	\$ 61
Committed						38,992			
Assigned					872,279				
Unassigned									
Total Fund Balances	<u>5,978</u>	<u>1,262</u>	<u>23,955</u>	<u>584</u>	<u>2,239,399</u>	<u>170,604</u>	<u>7,022</u>	<u>1,677</u>	<u>61</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,978</u>	<u>\$ 1,262</u>	<u>\$ 23,955</u>	<u>\$ 4,623</u>	<u>\$ 2,423,312</u>	<u>\$ 170,604</u>	<u>\$ 7,022</u>	<u>\$ 1,677</u>	<u>\$ 61</u>

GREENE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	Peer Recovery Specialist	Arkansas Disaster Relief Grant	Juvenile Court Grant	Sheriff Communication	Detention Center Future Expansion	Election Center Extension Office Project
ASSETS						
Cash and cash equivalents	\$ 139	\$ 10,000	\$ 14,196	\$ 65,349	\$ 554,138	\$ 123,803
Accounts receivable				64,233	2,770	69
Interfund receivables						
TOTAL ASSETS	<u>\$ 139</u>	<u>\$ 10,000</u>	<u>\$ 14,196</u>	<u>\$ 129,582</u>	<u>\$ 556,908</u>	<u>\$ 123,872</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 611					\$ 24,855
Interfund payables						
Settlements pending						
Total Liabilities	<u>611</u>					<u>24,855</u>
Fund Balances:						
Restricted		\$ 10,000	\$ 14,196	\$ 129,582	\$ 556,908	
Committed						
Assigned						99,017
Unassigned	(472)					
Total Fund Balances	<u>(472)</u>	<u>10,000</u>	<u>14,196</u>	<u>129,582</u>	<u>556,908</u>	<u>99,017</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 139</u>	<u>\$ 10,000</u>	<u>\$ 14,196</u>	<u>\$ 129,582</u>	<u>\$ 556,908</u>	<u>\$ 123,872</u>

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2025
 (UNAUDITED)

Schedule 1

	CUSTODIAL FUNDS							
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation	Totals
ASSETS								
Cash and cash equivalents	\$ 456,790	\$ 345,782	\$ 626,445	\$ 30,665	\$ 73,901	\$ 451,511	\$ 1,686	\$ 7,327,482
Accounts receivable								856,333
Interfund receivables								15,712
TOTAL ASSETS	<u>\$ 456,790</u>	<u>\$ 345,782</u>	<u>\$ 626,445</u>	<u>\$ 30,665</u>	<u>\$ 73,901</u>	<u>\$ 451,511</u>	<u>\$ 1,686</u>	<u>\$ 8,199,527</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 242,076
Interfund payables								18,399
Settlements pending	\$ 456,790	\$ 345,782	\$ 626,445	\$ 30,665	\$ 73,901	\$ 451,511	\$ 1,686	1,986,780
Total Liabilities	<u>456,790</u>	<u>345,782</u>	<u>626,445</u>	<u>30,665</u>	<u>73,901</u>	<u>451,511</u>	<u>1,686</u>	<u>2,247,255</u>
Fund Balances:								
Restricted								4,624,913
Committed								38,992
Assigned								1,288,839
Unassigned								(472)
Total Fund Balances								<u>5,952,272</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 456,790</u>	<u>\$ 345,782</u>	<u>\$ 626,445</u>	<u>\$ 30,665</u>	<u>\$ 73,901</u>	<u>\$ 451,511</u>	<u>\$ 1,686</u>	<u>\$ 8,199,527</u>

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Child Support Cost	Jail Operation and Maintenance
REVENUES									
State aid				\$ 14,258			\$ 98,767		
Federal aid									
Property taxes							695,140		
Sales taxes									
Fines, forfeitures, and costs			\$ 5,605						\$ 147,969
Interest	\$ 6,628	\$ 17,029	5,381	1,053	\$ 1,576	\$ 9,320	47,916	\$ 147	
Officers' fees					9,058	321,437		90	
Jail fees									
Emergency 911 fees									
Reimbursements							97,412		
Treasurer's commission	49,102								
Collector's commission		139,609							
Other						31	21,099		
TOTAL REVENUES	55,730	156,638	10,986	15,311	10,634	330,788	960,334	237	147,969
Less: Treasurer's commission	58	150	98	135	92	2,867	7,391	2	1,279
NET REVENUES	55,672	156,488	10,888	15,176	10,542	327,921	952,943	235	146,690
EXPENDITURES									
Current:									
General government	24,593	84,992		10,000	3,844	378,917		500	
Law enforcement									146,571
Highways and streets									
Public safety									
Recreation and culture							852,664		
TOTAL EXPENDITURES	24,593	84,992		10,000	3,844	378,917	852,664	500	146,571
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	31,079	71,496	10,888	5,176	6,698	(50,996)	100,279	(265)	119
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out		(245)				(1,058)	(1,911)		
TOTAL OTHER FINANCING SOURCES (USES)		(245)				(1,058)	(1,911)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	31,079	71,251	10,888	5,176	6,698	(52,054)	98,368	(265)	119
FUND BALANCES - JANUARY 1	139,561	409,490	112,566	18,937	30,804	248,966	1,139,591	3,389	1,724
FUND BALANCES - DECEMBER 31	\$ 170,640	\$ 480,741	\$ 123,454	\$ 24,113	\$ 37,502	\$ 196,912	\$ 1,237,959	\$ 3,124	\$ 1,843

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	County Detention Facility	Boating Safety and Enforcement	Emergency 911	Victim/Witness	Drug Court Program	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act
REVENUES									
State aid		\$ 3,575							
Federal aid									
Property taxes								\$ 1,951	
Sales taxes									
Fines, forfeitures, and costs	\$ 17,269			\$ 27,118	\$ 7,305	\$ 10,785			
Interest		475			213	5,918	\$ 64	504	
Officers' fees						7,653	896		
Jail fees									
Emergency 911 fees			\$ 28,268						
Reimbursements									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	17,269	4,050	28,268	27,118	7,518	24,356	960	2,455	
Less: Treasurer's commission	156	35	247	237	65	211	3	22	
NET REVENUES	17,113	4,015	28,021	26,881	7,453	24,145	957	2,433	
EXPENDITURES									
Current:									
General government									\$ 159,134
Law enforcement	17,110	4,660		26,934	5,447	11,785			
Highways and streets									200,000
Public safety			27,716						
Recreation and culture									
TOTAL EXPENDITURES	17,110	4,660	27,716	26,934	5,447	11,785			359,134
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	3	(645)	305	(53)	2,006	12,360	957	2,433	(359,134)
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	3	(645)	305	(53)	2,006	12,360	957	2,433	(359,134)
FUND BALANCES - JANUARY 1	218	10,834	1,546	348	3,115	122,577	1,203	9,949	608,189
FUND BALANCES - DECEMBER 31	\$ 221	\$ 10,189	\$ 1,851	\$ 295	\$ 5,121	\$ 134,937	\$ 2,160	\$ 12,382	\$ 249,055

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Adult Drug Court Opioid Settlement	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period	Juvenile Mentorship Program	Court Capital Improvement Grant	Arkansas Historic Preservation Grant
REVENUES									
State aid									
Federal aid									
Property taxes									
Sales taxes					\$ 3,270,960				
Fines, forfeitures, and costs				\$ 55,282					
Interest		\$ 605	\$ 1,063		91,003	\$ 7,588		\$ 76	
Officers' fees									
Jail fees					4,730,340				
Emergency 911 fees									
Reimbursements									
Treasurer's commission									
Collector's commission									
Other		100			337,475		\$ 5,000		
TOTAL REVENUES		705	1,063	55,282	8,429,778	7,588	5,000	76	
Less: Treasurer's commission		6	9	482	2,178	67			
NET REVENUES		699	1,054	54,800	8,427,600	7,521	5,000	76	
EXPENDITURES									
Current:									
General government									
Law enforcement	\$ 5,320	13,500	3,205	54,914	9,967,684		2,978	40	
Highways and streets									
Public safety									
Recreation and culture									
TOTAL EXPENDITURES	5,320	13,500	3,205	54,914	9,967,684		2,978	40	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,320)	(12,801)	(2,151)	(114)	(1,540,084)	7,521	2,022	36	
OTHER FINANCING SOURCES (USES)									
Transfers in						36,135			
Transfers out					(19,112)				
TOTAL OTHER FINANCING SOURCES (USES)					(19,112)	36,135			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,320)	(12,801)	(2,151)	(114)	(1,559,196)	43,656	2,022	36	
FUND BALANCES - JANUARY 1	11,298	14,063	26,106	698	3,798,595	126,948	5,000	1,641	\$ 61
FUND BALANCES - DECEMBER 31	\$ 5,978	\$ 1,262	\$ 23,955	\$ 584	\$ 2,239,399	\$ 170,604	\$ 7,022	\$ 1,677	\$ 61

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Peer Recovery Specialist	Bullet Proof Vest Grant	Local Law Enforcement Grant	Arkansas Disaster Relief Grant	Juvenile Court Grant	Public Safety Equipment Grant	Byrne Jag Grant	Sheriff Communication
REVENUES								
State aid	\$ 57,862			\$ 10,000	\$ 10,000	\$ 60,373	\$ 5,043	
Federal aid			\$ 2,352					
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								\$ 1,919
Interest								
Officers' fees								10,416
Jail fees								631,268
Emergency 911 fees								
Reimbursements								
Treasurer's commission								
Collector's commission								
Other								5,565
TOTAL REVENUES	57,862		2,352	10,000	10,000	60,373	5,043	649,168
Less: Treasurer's commission								5,586
NET REVENUES	57,862		2,352	10,000	10,000	60,373	5,043	643,582
EXPENDITURES								
Current:								
General government								
Law enforcement	51,412	\$ 13,885	2,352		804	60,373	5,043	698,288
Highways and streets								
Public safety								
Recreation and culture								
TOTAL EXPENDITURES	51,412	13,885	2,352		804	60,373	5,043	698,288
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	6,450	(13,885)		10,000	9,196			(54,706)
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	6,450	(13,885)		10,000	9,196			(54,706)
FUND BALANCES - JANUARY 1	(6,922)	13,885			5,000			184,288
FUND BALANCES - DECEMBER 31	\$ (472)	\$ 0	\$ 0	\$ 10,000	\$ 14,196	\$ 0	\$ 0	\$ 129,582

GREENE 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
(UNAUDITED)

Schedule 2

	CAPITAL PROJECTS FUNDS		
	Detention Center Future Expansion	Election Center Extension Office Project	Totals
REVENUES			
State aid			\$ 259,878
Federal aid			2,352
Property taxes			697,091
Sales taxes			3,270,960
Fines, forfeitures, and costs			273,252
Interest	\$ 24,170	\$ 6,167	226,896
Officers' fees			349,550
Jail fees	25,997		5,387,605
Emergency 911 fees			28,268
Reimbursements			97,412
Treasurer's commission			49,102
Collector's commission			139,609
Other			369,270
TOTAL REVENUES	50,167	6,167	11,151,245
Less: Treasurer's commission	447	55	21,878
NET REVENUES	49,720	6,112	11,129,367
EXPENDITURES			
Current:			
General government		42,603	704,583
Law enforcement			11,092,305
Highways and streets			200,000
Public safety			27,716
Recreation and culture			852,664
TOTAL EXPENDITURES		42,603	12,877,268
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	49,720	(36,491)	(1,747,901)
OTHER FINANCING SOURCES (USES)			
Transfers in			36,135
Transfers out			(22,326)
TOTAL OTHER FINANCING SOURCES (USES)			13,809
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	49,720	(36,491)	(1,734,092)
FUND BALANCES - JANUARY 1	507,188	135,508	7,686,364
FUND BALANCES - DECEMBER 31	\$ 556,908	\$ 99,017	\$ 5,952,272

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
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.
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 Public 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.
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 and Enforcement	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.

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Drug Court Program	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.
Circuit Court Juvenile Division	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.
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.
Adult Drug Court Opioid Settlement	Established to account for opioid settlement distributed by the Arkansas Administrative Office of the Courts.
Sheriff's Donation	Established to account for donations for the Sheriff's office.
Sheriff's Drug	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Bond Revenue	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for maintenance and operations of jail.
Jail Operation and Maintenance Sales Tax	Greene County Ordinance no. 2015-14 (December 14, 2015) authorized the collection of all Jail Operation and Maintenance Sales tax revenue, housing inmates revenue, jail expenses reimbursed, and other jail based revenues to be directly deposited into this fund. All jail based appropriations will be charged directly against this fund.
27th Pay Period	Greene County Ordinance no. 2021-12 (July 12, 2021) established the fund for the 27th pay period payroll needs that arise every eleventh year.

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Juvenile Mentorship Program	Greene County Ordinance no. 2024-17 (August 20, 2024) established fund for the utilization of proceeds for the Juvenile Mentorship Program for the Greene County Juvenile Department.
Court Capital Improvement Grant	Established to account for grants from the Court Improvement Program (CIP) designed to improve the quality of court proceedings in child abuse and neglect cases.
Arkansas Historic Preservation Grant	Established to account for a grant received from Arkansas Historic Preservation program to preserve the state's historic resources.
Peer Recovery Specialist	Established to account for grant received from Arkansas Department of Human Services to provide funding for courts to employee peer recovery specialists.
Bullet Proof Vest Grant	Established to account for a grant received from the Bureau of Justice Assistance for bulletproof vests.
Local Law Enforcement Grant	Established to account for a grant received from the State of Arkansas for local law enforcement programs.
Arkansas Disaster Relief Grant	Established to account for grant received from Arkansas Department of Emergency Management for tornado relief.
Juvenile Court Grant	Established to account for a grant received from Administrative Office of the Courts to provide funding for court technology in juvenile court.
Public Safety Equipment Grant	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.
Byrne Jag Grant	Established to account for Byrne Justice Assistance Grant funding to be used for restorative services and programs for court-involved juveniles and their families.
Sheriff Communication	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.
Detention Center Future Expansion	Greene County Ordinance no. 14-5 (October 20, 2014) authorized the collection of \$1 a day per inmate to be used for the future expansion of the Greene County Detention Center.

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2025
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Election Center Extension Office Project	Established to pay for constructing and equipping the new Election Center extension office facility.

Treasurer's accounts consist primarily of property taxes, commissions, and Law Library monies 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 of trust money and settlements due to 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 account consists of probation fees not yet distributed to other entities.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2025
(UNAUDITED)

1. A. 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 or committed 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. The Special Revenue Funds presented on Schedules 1 and 2 are 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. The Capital Projects Funds presented on Schedules 1 and 2 are 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). The Custodial Funds presented on Schedule 1 are reported with other funds in the aggregate.

B. 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.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2025
(UNAUDITED)

1. (Continued)

B. Basis of Accounting – Regulatory (Continued)

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 a 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.

C. 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, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, state aid, 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. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. 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.
4. 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.

D. 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.

E. 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.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2025
(UNAUDITED)

1. (Continued)

E. Budget Law (Continued)

2. Accounting

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

F. 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.

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. 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.

2. 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			\$ 1,064,167
Law enforcement			1,787,326
Highways and streets			30,048
Public safety			1,851
Recreation and culture			1,174,613
Social services			10,000
Capital outlay			556,908
Total Restricted			<u>4,624,913</u>
Committed for:			
General government			<u>38,992</u>
Assigned to:			
General government	\$ 6,752,272		242,407
Law enforcement			874,158
Highways and streets	579,294		
Recreation and culture		\$ 1,602,206	73,257
Capital outlay			99,017
Total Assigned	<u>7,331,566</u>	<u>1,602,206</u>	<u>1,288,839</u>
Unassigned	<u>4,290,698</u>		<u>(472)</u>
Totals	<u>\$ 11,622,264</u>	<u>\$ 1,602,206</u>	<u>\$ 5,952,272</u>

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
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3. Commitments

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

	December 31, 2025
Long-term liabilities	<u>\$ 353,358</u>

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	<u>\$ 353,358</u>

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	\$ 298,858
Ending balance compensated absences	<u>353,358</u>
Net increase (decrease)	<u>\$ 54,500</u>

Post Employment Benefits Other Than Pensions

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

4. Interfund Transfers

The General and Road Funds transferred \$7,894 and \$5,915, respectively, to the Other Funds in the Aggregate (27th Pay Period Fund) for future payroll expenditures. Within Other Funds in the Aggregate, Collector's Automation, County Recorder's Cost, County Public Library, and Jail Operation and Maintenance Sales Tax Funds transferred a total of \$22,326 to the 27th Pay Period Fund for future payroll expenditures.

5. Joint Venture: Regional Library

Randolph, Clay, and Greene County entered into an agreement on January 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Northeast Arkansas Regional Library (Regional Library). The agreement states that the purpose is to provide library services, supplementary and in addition to those of the County Library of each of said counties. The affairs shall be governed, directed, and controlled by a commission known as the Northeast Arkansas Regional Library Commission. The headquarters library shall be in the Greene County Library in Paragould, Arkansas. Each county collects a property tax, which is authorized and appropriated by the respective Quorum Court. The County Library did not pay any regional library expenditures in 2025. Greene County Library received a total of \$96,115 from the Regional Library for expenditures. Contact the Regional Library at 120 North 12th Street, Paragould, Arkansas to obtain financial statements.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
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(UNAUDITED)

6. 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.

7. Interlocal Agreement – District Court

Greene County entered into a cost-sharing agreement with Clay County and the Cities of Paragould, Piggott, Corning, and Rector to facilitate adequate District Court personnel and support for the 17th Judicial District. The agreement creates the new position of Managing Court Clerk, who, along with all Court deputies and staff, will serve under the sole direction of the District Judge but shall be considered employees of Greene County for the purposes of being subject to its employee handbook. Additionally, the Managing Court Clerk will be classified as an exempt employee. The entities' share of the expenses will be prorated as follows: 40% by Greene County, 10% by Clay County, 40% by Paragould, 3.7% by Piggott and Corning, and 2.6% by Rector. Greene County will send a monthly itemized bill to each county and city for the agreed-upon share of expenses. Clay County and the Cities of Paragould, Piggott, Corning, and Rector paid a total of \$213,037 to Greene County in 2025 for their share of the prorated expenses.

8. 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 \$1,276,073.

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 \$7,302,642.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2025
(UNAUDITED)

9. Capital Assets

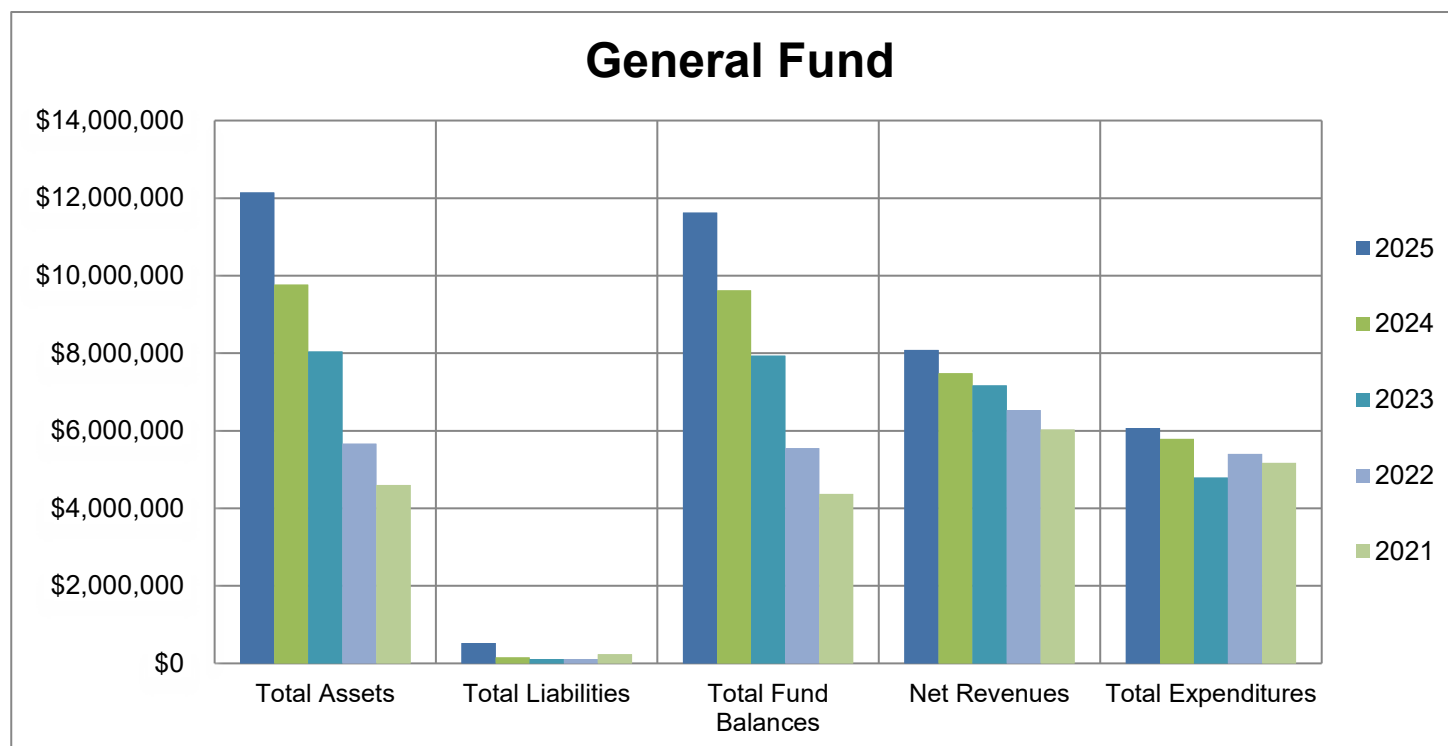
The County's capital assets records are summarized below :

	December 31, 2025
Land	\$ 1,535,871
Buildings	29,635,317
Equipment	11,003,108
Total	\$ 42,174,296

GREENE COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
DECEMBER 31, 2025
(UNAUDITED)

Schedule 3-1

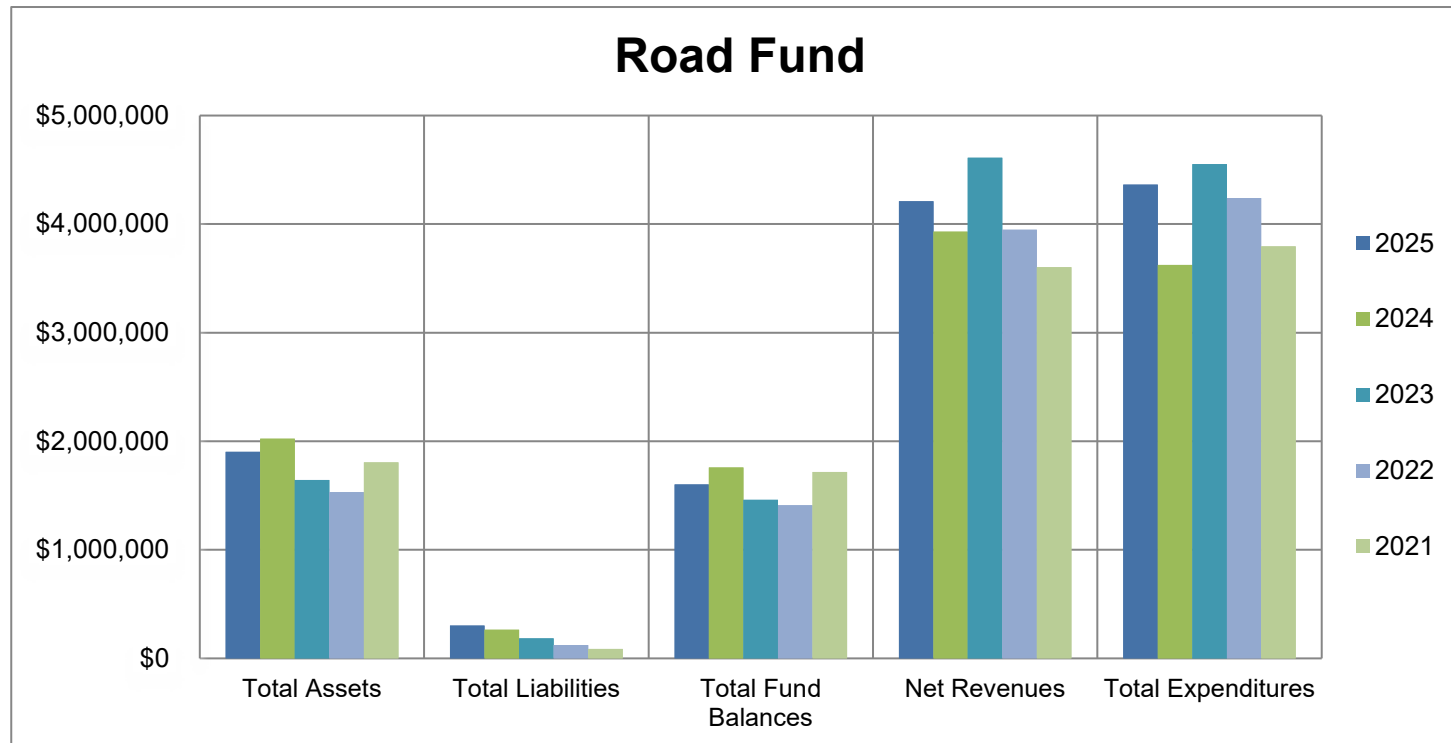
<u>General</u>	2025	2024	2023	2022	2021
Total Assets	\$ 12,147,747	\$ 9,769,410	\$ 8,043,143	\$ 5,665,944	\$ 4,603,135
Total Liabilities	525,483	150,721	109,746	115,896	232,837
Total Fund Balances	11,622,264	9,618,689	7,933,397	5,550,048	4,370,298
Net Revenues	8,083,951	7,483,253	7,167,851	6,535,741	6,030,772
Total Expenditures	6,072,482	5,790,139	4,789,064	5,400,508	5,168,098
Total Other Financing Sources/Uses	(7,894)	(7,822)	4,562	44,517	(1,396,569)



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

Schedule 3-2

Road	2025	2024	2023	2022	2021
Total Assets	\$ 1,903,387	\$ 2,022,753	\$ 1,644,015	\$ 1,532,026	\$ 1,806,223
Total Liabilities	301,181	263,460	183,835	121,720	87,956
Total Fund Balances	1,602,206	1,759,293	1,460,180	1,410,306	1,718,267
Net Revenues	4,211,273	3,930,564	4,610,691	3,948,855	3,603,746
Total Expenditures	4,362,445	3,625,330	4,551,991	4,240,051	3,794,737
Total Other Financing Sources/Uses	(5,915)	(6,121)	(8,826)	(16,765)	(4,418)



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

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Assets	\$ 8,199,527	\$ 9,858,636	\$ 13,402,810	\$ 16,368,711	\$ 14,620,222
Total Liabilities	2,247,255	2,172,272	2,101,908	1,869,267	1,597,693
Total Fund Balances	5,952,272	7,686,364	11,300,902	14,499,444	13,022,529
Net Revenues	11,129,367	10,852,900	11,428,656	14,209,902	14,392,728
Total Expenditures	12,877,268	14,481,381	14,631,462	12,705,235	9,326,516
Total Other Financing Sources/Uses	13,809	13,943	4,264	(27,752)	1,400,987

