Cross County, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CROSS COUNTY, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

REGULATORY BASIS FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION

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

Financial and Compliance Report

Cross 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 Cross County, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated May 28, 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: Lynn Blake
Treasurer: Peg Hess
Sheriff: David West
Tax Collector: Kristy Davis
County Clerk: Mary Beth Sanders
Circuit Clerk: Rhonda Sullivan
Assessor: Sherri Williams
County Librarian: John Paul Myrick

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 28, 2026
LOCO01925

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	$ 6,020,761	$ 1,779,776	$ 8,545,964
Accounts receivable	252,863	7,512	36,742
Interfund receivables	27,458		
TOTAL ASSETS	$ 6,301,082	$ 1,787,288	$ 8,582,706
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 90,528	$ 75,720	$ 381,855
Interfund payables		27,458	
Settlements pending	3,512		668,695
Total Liabilities	94,040	103,178	1,050,550
Fund Balances:			
Restricted	800	1,684,110	4,288,105
Assigned	5,978		3,244,051
Unassigned	6,200,264		
Total Fund Balances	6,207,042	1,684,110	7,532,156
TOTAL LIABILITIES AND FUND BALANCES	$ 6,301,082	$ 1,787,288	$ 8,582,706

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

CROSS 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	$ 681,378	$ 1,659,736	$ 64,160
Federal aid	19,421		30,890
Property taxes	1,513,937	679,828	433,428
Sales taxes	2,307,600		6,058,376
Fines, forfeitures, and costs	562,737		153,490
Interest	25,629	50,395	248,055
Officers' fees	124,912		129,722
Jail fees	275,337		62,605
Franchise fees	2,019		
911 fees			275,819
Insurance proceeds			38,271
Treasurer's commission	163,563		19,083
Collector's commission	204,866		60,612
Taxes apportioned - Assessor's salary and expense	309,698		
Other	211,454	125,937	29,516
TOTAL REVENUES	6,402,551	2,515,896	7,604,027
Less: Treasurer's commission	85,894	40,094	20,103
NET REVENUES	6,316,657	2,475,802	7,583,924
EXPENDITURES			
Current:			
General government	2,103,022		107,467
Law enforcement	3,702,498		380,469
Highways and streets		2,374,556	
Public safety			364,449
Health	11,233		3,462,505
Recreation and culture	36,007		407,164
Total Current	5,852,760	2,374,556	4,722,054
Debt Service:			
Bond principal			3,845,000
Bond interest and other charges			136,250
Financed purchase principal		113,518	
Financed purchase interest		61,701	
TOTAL EXPENDITURES	5,852,760	2,549,775	8,703,304

CROSS 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	$ 463,897	$ (73,973)	$ (1,119,380)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,375,935		1,335,885
Transfers out	(1,931)		(3,709,889)
TOTAL OTHER FINANCING SOURCES (USES)	2,374,004		(2,374,004)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,837,901	(73,973)	(3,493,384)
FUND BALANCES - JANUARY 1	3,369,141	1,758,083	11,025,540
FUND BALANCES - DECEMBER 31	$ 6,207,042	$ 1,684,110	$ 7,532,156

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

CROSS 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	$ 672,002	$ 681,378	$ 9,376	$ 1,772,534	$ 1,659,736	$ (112,798)
Federal aid	314	19,421	19,107			
Property taxes	1,363,439	1,513,937	150,498	676,029	679,828	3,799
Sales taxes	1,254,764	2,307,600	1,052,836			
Fines, forfeitures, and costs	748,017	562,737	(185,280)			
Interest	7,311	25,629	18,318	43,700	50,395	6,695
Officers' fees	21,013	124,912	103,899			
Jail fees	259,551	275,337	15,786			
Franchise fees	3,402	2,019	(1,383)			
Treasurer's commission		163,563	163,563			
Collector's commission		204,866	204,866			
Taxes apportioned - Assessor's salary and expense	252,258	309,698	57,440			
Other	276,851	211,454	(65,397)	333	125,937	125,604
TOTAL REVENUES	4,858,922	6,402,551	1,543,629	2,492,596	2,515,896	23,300
Less: Treasurer's commission		85,894	(85,894)		40,094	(40,094)
NET REVENUES	4,858,922	6,316,657	1,457,735	2,492,596	2,475,802	(16,794)
EXPENDITURES						
Current:						
General government	2,119,816	2,103,022	16,794			
Law enforcement	3,831,904	3,702,498	129,406			
Highways and streets				3,152,495	2,374,556	777,939
Public safety	28,305		28,305			
Health	11,933	11,233	700			
Recreation and culture	39,007	36,007	3,000			
Total Current	6,030,965	5,852,760	178,205	3,152,495	2,374,556	777,939
Debt Service:						
Financed purchase principal					113,518	(113,518)
Financed purchase interest					61,701	(61,701)
TOTAL EXPENDITURES	6,030,965	5,852,760	178,205	3,152,495	2,549,775	602,720

CROSS 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	$ (1,172,043)	$ 463,897	$ 1,635,940	$ (659,899)	$ (73,973)	$ 585,926
OTHER FINANCING SOURCES (USES)						
Transfers in	103,738	2,375,935	2,272,197			
Transfers out	(38,689)	(1,931)	36,758			
TOTAL OTHER FINANCING SOURCES (USES)	65,049	2,374,004	2,308,955			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,106,994)	2,837,901	3,944,895	(659,899)	(73,973)	585,926
FUND BALANCES - JANUARY 1		3,369,141	3,369,141		1,758,083	1,758,083
FUND BALANCES - DECEMBER 31	$ (1,106,994)	$ 6,207,042	$ 7,314,036	$ (659,899)	$ 1,684,110	$ 2,344,009

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

CROSS 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	Drug Control
ASSETS									
Cash and cash equivalents	$ 48,553	$ 103,461	$ 101,942	$ 31,181	$ 22,082	$ 653,485	$ 921,005	$ 53,483	$ 258
Accounts receivable	19,083		1,863		529	7,850			
TOTAL ASSETS	$ 67,636	$ 103,461	$ 103,805	$ 31,181	$ 22,611	$ 661,335	$ 921,005	$ 53,483	$ 258
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		$ 336				$ 18,875			
Settlements pending									
Total Liabilities		336				18,875			
Fund Balances:									
Restricted	$ 67,636	103,125	$ 103,805	$ 31,181	$ 22,611	642,460	$ 921,005	$ 53,483	$ 258
Assigned									
Total Fund Balances	67,636	103,125	103,805	31,181	22,611	642,460	921,005	53,483	258
TOTAL LIABILITIES AND FUND BALANCES	$ 67,636	$ 103,461	$ 103,805	$ 31,181	$ 22,611	$ 661,335	$ 921,005	$ 53,483	$ 258

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Breathalyzer	Jail Operation and Maintenance	County Detention Facility	Boating Safety and Enforcement	Emergency 911	Public Defender	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee
ASSETS								
Cash and cash equivalents	$ 7,290	$ 1,307,225	$ 176,784	$ 9,228	$ 590,497	$ 16,506	$ 127,825	$ 8,603
Accounts receivable		5,260	1,090		1,067			
TOTAL ASSETS	$ 7,290	$ 1,312,485	$ 177,874	$ 9,228	$ 591,564	$ 16,506	$ 127,825	$ 8,603
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 9,213			$ 70,653	$ 4,730		
Settlements pending								
Total Liabilities		9,213			70,653	4,730		
Fund Balances:								
Restricted	$ 7,290	1,303,272	$ 177,874	$ 9,228	520,911	11,776	$ 127,825	$ 8,603
Assigned								
Total Fund Balances	7,290	1,303,272	177,874	9,228	520,911	11,776	127,825	8,603
TOTAL LIABILITIES AND FUND BALANCES	$ 7,290	$ 1,312,485	$ 177,874	$ 9,228	$ 591,564	$ 16,506	$ 127,825	$ 8,603

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

Schedule 1

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUND	DEBT SERVICE FUND
	Assessor's Late Assessment Fee	West Nile Virus	Municipal Court Cost	One Percent Hospital Sales Tax	Communication Facility and Equipment	Jail Construction	Cross County Sales and Use Tax Bonds, Series 2019
ASSETS							
Cash and cash equivalents	$ 2,025	$ 2,161	$ 39,183	$ 278,048	$ 132,393	$ 2,208,633	$ 1,035,418
Accounts receivable							
TOTAL ASSETS	$ 2,025	$ 2,161	$ 39,183	$ 278,048	$ 132,393	$ 2,208,633	$ 1,035,418
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable				$ 278,048			
Settlements pending							
Total Liabilities				278,048			
Fund Balances:							
Restricted	$ 2,025	$ 2,161	$ 39,183		$ 132,393		
Assigned						$ 2,208,633	$ 1,035,418
Total Fund Balances	2,025	2,161	39,183		132,393	2,208,633	1,035,418
TOTAL LIABILITIES AND FUND BALANCES	$ 2,025	$ 2,161	$ 39,183	$ 278,048	$ 132,393	$ 2,208,633	$ 1,035,418

Schedule 1

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

	CUSTODIAL FUNDS					
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Totals
ASSETS						
Cash and cash equivalents	$ 216,866	$ 179,685	$ 232,295	$ 7,262	$ 32,587	$ 8,545,964
Accounts receivable						36,742
TOTAL ASSETS	$ 216,866	$ 179,685	$ 232,295	$ 7,262	$ 32,587	$ 8,582,706
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						$ 381,855
Settlements pending	$ 216,866	$ 179,685	$ 232,295	$ 7,262	$ 32,587	668,695
Total Liabilities	216,866	179,685	232,295	7,262	32,587	1,050,550
Fund Balances:						
Restricted						4,288,105
Assigned						3,244,051
Total Fund Balances						7,532,156
TOTAL LIABILITIES AND FUND BALANCES	$ 216,866	$ 179,685	$ 232,295	$ 7,262	$ 32,587	$ 8,582,706

CROSS 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	Drug Control
REVENUES									
State aid				$ 5,625			$ 55,733		
Federal aid									
Property taxes							432,706		
Sales taxes									
Fines, forfeitures, and costs			$ 17,472						
Interest	$ 1,319	$ 305	2,683	151	$ 621	$ 17,843	12,529	$ 1,523	$ 1
Officers' fees					3,203	93,952		396	
Jail fees									
911 fees									
Insurance proceeds									
Treasurer's commission	19,083								
Collector's commission		60,612							
Other			63	15	24	237	16,512	1	
TOTAL REVENUES	20,402	60,917	20,218	5,791	3,848	112,032	517,480	1,920	1
Less: Treasurer's commission			326	112	182	1,877	1,159	9	
NET REVENUES	20,402	60,917	19,892	5,679	3,666	110,155	516,321	1,911	1
EXPENDITURES									
Current:									
General government	12,766	40,580		4,590	3,680	44,122			
Law enforcement									
Public safety									
Health									
Recreation and culture							407,164		
Total Current	12,766	40,580		4,590	3,680	44,122	407,164		
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	12,766	40,580		4,590	3,680	44,122	407,164		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,636	20,337	19,892	1,089	(14)	66,033	109,157	1,911	1
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	7,636	20,337	19,892	1,089	(14)	66,033	109,157	1,911	1
FUND BALANCES - JANUARY 1	60,000	82,788	83,913	30,092	22,625	576,427	811,848	51,572	257
FUND BALANCES - DECEMBER 31	$ 67,636	$ 103,125	$ 103,805	$ 31,181	$ 22,611	$ 642,460	$ 921,005	$ 53,483	$ 258

CROSS 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								
	Breathalyzer	Jail Operation and Maintenance	County Detention Facility	Boating Safety and Enforcement	Emergency 911	Public Defender	Victim/Witness	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee
REVENUES									
State aid				$ 1,310		$ 1,492			
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	$ 523	$ 89,659	$ 9,974			8,237	$ 3,029	$ 16,710	
Interest	201	10,368	4,920	256	$ 2,811	116	1	3,413	$ 41
Officers' fees									182
Jail fees									
911 fees					275,819				
Insurance proceeds		38,271							
Treasurer's commission									
Collector's commission									
Other		10,735	31	3	738				2
TOTAL REVENUES	724	149,033	14,925	1,569	279,368	9,845	3,030	20,123	225
Less: Treasurer's commission		2,001	209	26	5,511				4
NET REVENUES	724	147,032	14,716	1,543	273,857	9,845	3,030	20,123	221
EXPENDITURES									
Current:									
General government									
Law enforcement		244,844		3,000			3,030		
Public safety					364,449				
Health									
Recreation and culture									
Total Current		244,844		3,000	364,449		3,030		
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES		244,844		3,000	364,449		3,030		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	724	(97,812)	14,716	(1,457)	(90,592)	9,845		20,123	221
OTHER FINANCING SOURCES (USES)									
Transfers in		1,333,954				1,931			
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)		1,333,954				1,931			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	724	1,236,142	14,716	(1,457)	(90,592)	11,776		20,123	221
FUND BALANCES - JANUARY 1	6,566	67,130	163,158	10,685	611,503			107,702	8,382
FUND BALANCES - DECEMBER 31	$ 7,290	$ 1,303,272	$ 177,874	$ 9,228	$ 520,911	$ 11,776	$ 0	$ 127,825	$ 8,603

Schedule 2

CROSS 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)

	SPECIAL REVENUE FUNDS						
	Assessor's Late Assessment Fee	West Nile Virus	Municipal Court Cost	One Percent Hospital Sales Tax	Selective Traffic Enforcement Program (STEP) Grant	Special Grant Fund	Communication Facility and Equipment
REVENUES							
State aid							
Federal aid					$ 30,890		
Property taxes	$ 722						
Sales taxes				$ 3,469,609			
Fines, forfeitures, and costs			$ 7,886				
Interest	13	$ 11	173	417			$ 1,040
Officers' fees							31,989
Jail fees							62,605
911 fees							
Insurance proceeds							
Treasurer's commission							
Collector's commission							
Other	2			1,153			
TOTAL REVENUES	737	11	8,059	3,471,179	30,890		95,634
Less: Treasurer's commission	13			8,674			
NET REVENUES	724	11	8,059	3,462,505	30,890		95,634
EXPENDITURES							
Current:							
General government	1,729						
Law enforcement					30,890	$ 21,738	76,967
Public safety							
Health				3,462,505			
Recreation and culture							
Total Current	1,729			3,462,505	30,890	21,738	76,967
Debt Service:							
Bond principal							
Bond interest and other charges							
TOTAL EXPENDITURES	1,729			3,462,505	30,890	21,738	76,967
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,005)	11	8,059			(21,738)	18,667
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	(1,005)	11	8,059			(21,738)	18,667
FUND BALANCES - JANUARY 1	3,030	2,150	31,124			21,738	113,726
FUND BALANCES - DECEMBER 31	$ 2,025	$ 2,161	$ 39,183	$ 0	$ 0	$ 0	$ 132,393

CROSS 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 FUND	DEBT SERVICE FUND	
	Jail Construction	Cross County Sales and Use Tax Bonds, Series 2019	Totals
REVENUES			
State aid			$ 64,160
Federal aid			30,890
Property taxes			433,428
Sales taxes		$ 2,588,767	6,058,376
Fines, forfeitures, and costs			153,490
Interest	$ 63,858	123,441	248,055
Officers' fees			129,722
Jail fees			62,605
911 fees			275,819
Insurance proceeds			38,271
Treasurer's commission			19,083
Collector's commission			60,612
Other			29,516
TOTAL REVENUES	63,858	2,712,208	7,604,027
Less: Treasurer's commission			20,103
NET REVENUES	63,858	2,712,208	7,583,924
EXPENDITURES			
Current:			
General government			107,467
Law enforcement			380,469
Public safety			364,449
Health			3,462,505
Recreation and culture			407,164
Total Current			4,722,054
Debt Service:			
Bond principal		3,845,000	3,845,000
Bond interest and other charges		136,250	136,250
TOTAL EXPENDITURES		3,981,250	8,703,304
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	63,858	(1,269,042)	(1,119,380)
OTHER FINANCING SOURCES (USES)			
Transfers in			1,335,885
Transfers out	(1,989,339)	(1,720,550)	(3,709,889)
TOTAL OTHER FINANCING SOURCES (USES)	(1,989,339)	(1,720,550)	(2,374,004)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,925,481)	(2,989,592)	(3,493,384)
FUND BALANCES - JANUARY 1	4,134,114	4,025,010	11,025,540
FUND BALANCES - DECEMBER 31	$ 2,208,633	$ 1,035,418	$ 7,532,156

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.
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.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Breathalyzer	Ark. Code Ann. § 16-10-307 established fund to receive revenues generated from court costs to be used to maintain and purchase breathalyzer.
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.

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

Fund Name	Fund Description
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.
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.
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.
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.
West Nile Virus	Established to account for grant received for the purpose of mosquito control within the County.
Municipal Court Cost	Ark. Code Ann. § 16-17-126 authorizes district court filing fees for writs of garnishment and executions to be appropriated for any permissible use in the administration of the district court.
One Percent Hospital Sales Tax	Established by Ordinance no. 2008-5 (March 17, 2008) and renewed by Ordinance no. 2023-23 (November 20, 2023) as voted by the people to levy a one percent sales and use tax for the purpose of assisting in the operation and maintenance of the hospital.
Selective Traffic Enforcement Program (STEP) Grant	Established to account for Selective Traffic Enforcement Program (STEP) grants received by the Sheriff's office to increase enforcement of all traffic safety laws with an emphasis on occupant protection, impaired driving, speeding, and distracted driving.

CROSS 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.

Fund Name	Fund Description
Special Grant Fund	Established to account for an Arkansas Community Foundation grant to be used for tornado relief and a local trust donation to be used for law enforcement equipment.
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.
Jail Construction	Established by Ordinance no. 2019-3 (January 28, 2019) authorizing the issuance of capital improvement bonds, as approved by voters, to finance the costs of acquiring, constructing, equipping, and furnishing new jail and law enforcement facilities. This construction project was completed in 2022, leaving a balance available for any lawful purpose after the bond payoff.
Cross County Sales and Use Tax Bonds, Series 2019	Established by Ordinance no. 2019-22 (June 11, 2019) to facilitate the retirement of the debt related to the sales and use tax capital improvement bonds. This debt was paid off during 2025, leaving a balance available for any lawful purpose.

Treasurer's accounts consist primarily of treasurer's commission not distributed to the appropriate agencies.

Collector's accounts consist primarily of property 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 fee money to be settled with the treasurer, trust money, and payroll taxes and withholdings not distributed to the appropriate agencies.

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

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 Fund presented on Schedules 1 and 2 is reported with other funds in the aggregate.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Debt Service Fund presented on Schedules 1 and 2 is 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.

1. (Continued)

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. 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, savings, and money market accounts, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, commissions, trust accounts, officer fees, and payroll tax withholdings 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.

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.

1. (Continued)

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.

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.

There were no committed fund balances at year end.

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			$ 931,124
Law enforcement	$ 800		1,912,904
Highways and streets		$ 1,684,110	
Public safety			523,072
Recreation and culture			921,005
Total Restricted	800	1,684,110	4,288,105
Assigned to:			
General government	5,967		
Law enforcement	11		
Capital outlay			2,208,633
Debt service			1,035,418
Total Assigned	5,978		3,244,051
Unassigned	6,200,264		
Totals	$ 6,207,042	$ 1,684,110	$ 7,532,156

3. Commitments

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

	December 31, 2025
Long-term liabilities	$ 2,720,212
Leases	181,523
Reappraisal contract	340,464
Total Commitments	$ 3,242,199

Long-term Liabilities

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

	December 31, 2025
Direct Borrowings	
Financed-purchase agreement dated June 30, 2022, with Caterpillar Financial Services Corporation in the amount of $111,435, with interest rate of 5.44% for the purchase of a 420-07 backhoe loader. Monthly payments of $1,702 for 48 months and a final payment of $47,440. Payments are to be made from the Road Fund.	$ 56,219
Financed-purchase agreement dated December 29, 2023, with Cross Bank in the amount of $824,135, with interest rate of 5.75% for the purchase of four Western Star Dump Trucks. Monthly payments of $10,400 for 24 months and a final payment of $663,173. Payments are to be made from the Road Fund.	670,255
Financed-purchase agreement dated October 7, 2025, with Cross Bank in the amount of $1,734,139, with interest rate of 5.60% for the purchase of six John Deere graders. Monthly payments of $15,000 for 36 months and a final payment of $1,468,378. Payments are to be made from the Road Fund.	1,720,563
Financed-purchase agreement dated December 18, 2025, with Cross Bank in the amount of $218,251, with interest rate of 4.50% for the purchase of a Freightliner truck. Monthly payments of $3,500 for 36 months and a final payment of $115,459. Payments are to be made from the Road Fund.	218,251
Total Direct Borrowings	2,665,288
Compensated absences consisting of accrued vacation adjusted to current salary cost	54,924
Total Long-term liabilities	$ 2,720,212

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

The County's outstanding direct borrowings of $2,665,288 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Change in Compensated Absences

	December 31, 2025
Beginning balance compensated absences	$ 52,070
Ending balance compensated absences	54,924
Net increase (decrease)	$ 2,854

3. Commitments (Continued)

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2025	Maturities to December 31, 2025
Direct Borrowings					
6/30/22	6/30/26	5.44%	$ 111,435	$ 56,219	$ 55,216
12/29/23	1/7/26	5.75%	824,135	670,255	153,880
10/7/25	10/7/28	5.60%	1,734,139	1,720,563	13,576
12/18/25	12/18/28	4.50%	218,251	218,251	
Total Long-Term Debt			$ 2,887,960	$ 2,665,288	$ 222,672

Changes in Long-Term Debt

	Balance January 01, 2025	Issued	Retired	Balance December 31, 2025
Bonds payable	$ 3,845,000	$ 0	$ 3,845,000	$ 0
Direct Borrowings				
Financed purchases	826,416 *	1,952,390	113,518	2,665,288
Total Long-Term Debt	$ 4,671,416	$ 1,952,390	$ 3,958,518	$ 2,665,288

*Includes a prior year lease reclassified to financed purchase and excludes a prior year financed purchase reclassified to a lease.

Debt Service Requirements to Maturity

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

Years Ending December 31,	Direct Borrowings Principal	Interest	Total
2026	$ 843,689	$ 108,186	$ 951,875
2027	123,663	98,337	222,000
2028	1,697,936	77,901	1,775,837
Totals	$ 2,665,288	$ 284,424	$ 2,949,712

Leases

The County entered into a lease agreement for 4 Caterpillar Motor Graders on April 6, 2023. Terms of the lease are monthly rental payments of $11,000 for 36 months. At the end of the lease term, the County will return the equipment.

The County entered into a lease agreement for a 2023 Freightliner on January 26, 2023. Terms of the lease are monthly rental payments of $2,768 for 36 months. At the end of the lease term, the County will return the equipment.

3. Commitments (Continued)

Leases (Continued)

The County entered into a lease agreement for a 2024 Caterpillar Bulldozer on February 6, 2024. Terms of the lease are monthly rental payments of $2,564 for 60 months. At the end of the lease term, the County will return the equipment.

The County entered into a lease agreement for a 2023 Caterpillar Excavator on February 27, 2024. Terms of the lease are monthly rental payments of $2,140 for 60 months. At the end of the lease term, the County will return the equipment.

The County is obligated for the following amounts for the next four years:

Year	December 31, 2025
2026	$ 59,217
2027	56,449
2028	56,449
2029	9,408
Total	$ 181,523

Lease expense for 2025, was $221,660.

County-Wide Reappraisal Contract

The County entered into a contract with Delta Mass Appraisal Services on October 15, 2025, for a county-wide reappraisal. The County is obligated for 48 monthly payments of $7,093 for a total of $340,464 beginning January 1, 2026. Contract expense for 2025, was $93,000.

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

Year	December 31, 2025
2026	$ 85,116
2027	85,116
2028	85,116
2029	85,116
Total	$ 340,464

4. Interfund Transfers

The General Fund transferred $1,931 to Other Funds in the Aggregate to supplement the Public Defender Fund. Other Funds in the Aggregate (Cross County Sales and Use Tax Bonds, Series 2019 - Debt Service) transferred $386,596 to the General Fund and $1,333,954 within Other Funds in the Aggregate (Jail Operation and Maintenance) for excess sales tax collected after the bonds were retired. Other Funds in the Aggregate (Jail Construction – Capital Projects) transferred $1,989,339 to the General Fund for excess reserves held by the bank after jail construction was complete and the corresponding bonds were retired.

5. Joint Venture: East Central Arkansas Regional Library

Cross and Woodruff Counties entered into an agreement on January 1, 1982, in accordance with Ark. Code Ann. § 13-2-401 to establish the East Central Arkansas Regional Library (Regional Library). The agreement states that the purpose for forming the Regional Library is to provide library services for the people of the two counties. The affairs of the Regional Library are governed by the regional board. The Regional Library Board shall approve employment of regional library personnel, regional budgeting and expenditures, and regional library policies. The Regional Library is funded by state aid and coordinates the activities of the local county systems, which are funded by property tax. The system headquarters is located at the Cross County Library in Wynne, Arkansas. The County Library paid $251,980 to the Regional Library for professional services. Contact the Regional Library at 410 E. Merriman Avenue, Wynne, Arkansas 72396 to obtain financial statements.

6. Jointly Governed Organizations

Delta Regional Airport Authority

Cross and St. Francis Counties, including the Cities of Wynne and Forrest City, entered into an agreement on February 11, 2003, to establish the Delta Regional Airport Authority (DRAA). The DRAA is governed by eight board members. Three commissioners were appointed by the mayor of each of the cities and one commissioner was appointed by the Judge of each of the counties. Any funds received by the County relating to the DRAA are reflected in the respective financial statements. Any accounts handled directly by the DRAA are not included. Contact the DRAA at 21 CR 703, Wynne, Arkansas 72396, to obtain financial statements.

First Judicial District Drug Task Force

The First Judicial District Drug Task Force is a jointly governed organization comprised of representatives from Monroe, Lee, Phillips, St. Francis, Cross, and Woodruff Counties and participating cities within the aforementioned counties. The Sheriff from each county acts as a representative. The County did not pay any drug task force expenditures in 2025. Contact the First Judicial District Drug Task Force at 113 S. Main Street, Clarendon, Arkansas 72029, to obtain financial statements.

7. 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 $475,013.

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 $2,718,381.

8. Capital Assets

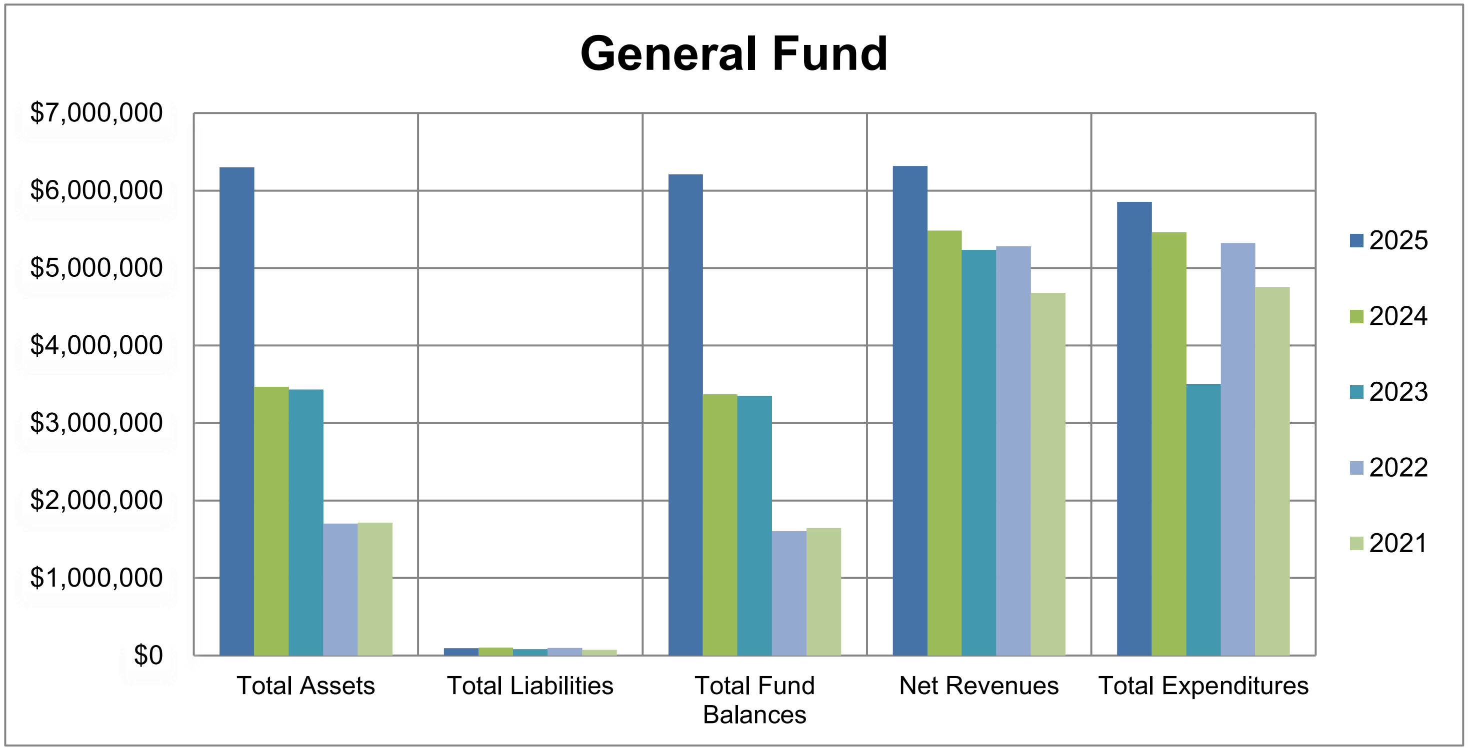
The County's capital assets records are summarized below:

	December 31, 2025
Land	$ 482,435
Buildings	16,030,520
Equipment	8,460,040
Total	$ 24,972,995

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

Schedule 3-1

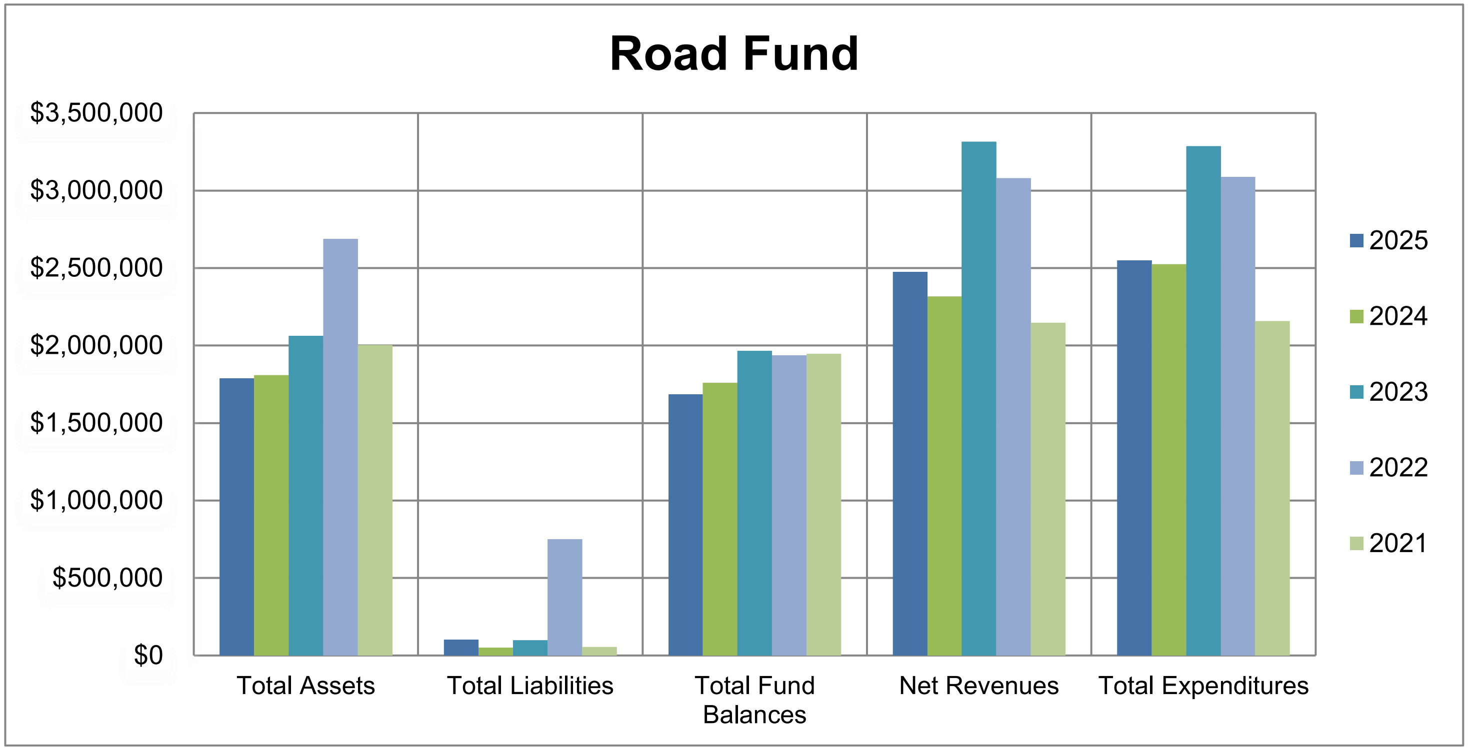
General	2025	2024	2023	2022	2021
Total Assets	$ 6,301,082	$ 3,469,789	$ 3,431,730	$ 1,700,777	$ 1,716,691
Total Liabilities	94,040	100,648	82,643	95,952	70,739
Total Fund Balances	6,207,042	3,369,141	3,349,087	1,604,825	1,645,952
Net Revenues	6,316,657	5,480,967	5,235,391	5,281,695	4,675,621
Total Expenditures	5,852,760	5,460,913	3,499,839	5,319,611	4,753,118
Total Other Financing Sources/Uses	2,374,004		11,336	(3,211)	(26,297)



CROSS 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	$ 1,787,288	$ 1,808,623	$ 2,062,373	$ 2,687,143	$ 2,001,759
Total Liabilities	103,178	50,540	97,113	749,975	55,770
Total Fund Balances	1,684,110	1,758,083	1,965,260	1,937,168	1,945,989
Net Revenues	2,475,802	2,316,790	3,314,810	3,079,370	2,146,189
Total Expenditures	2,549,775	2,523,967	3,286,718	3,088,191	2,156,444



CROSS 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

Other Funds in the Aggregate	2025	2024	2023	2022	2021
Total Assets	$ 8,582,706	$ 12,079,984	$ 11,197,982	$ 12,552,722	$ 10,919,344
Total Liabilities	1,050,550	1,054,444	1,160,276	910,348	757,805
Total Fund Balances	7,532,156	11,025,540	10,037,706	11,642,374	10,161,539
Net Revenues	7,583,924	8,559,173	9,016,721	9,013,952	8,694,005
Total Expenditures	8,703,304	7,571,339	10,610,053	7,536,328	11,631,244
Total Other Financing Sources/Uses	(2,374,004)		(11,336)	3,211	26,297