Randolph County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

RANDOLPH COUNTY, ARKANSAS
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Arkansas

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Senate Chair
Sen. Jim Dotson
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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

Unmodified Opinions on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

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

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

Emphasis of Matter

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 29, 2026
LOCO06125

Arkansas

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

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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Randolph County, Arkansas (County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated June 29, 2026. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

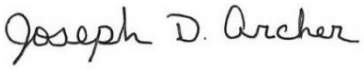
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

We also reported to management of the County in a separate letter dated June 29, 2026.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
June 29, 2026

Arkansas

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

Rep. Robin Lundstrum
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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

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

County Judge: Ben Wicker
Treasurer: Dennis Calaway
Sheriff: Kevin Bell
Tax Collector: Jennifer Zitzelberger
County Clerk: Rhonda Blevins
Circuit Clerk: Debbie Wise
Assessor: Krissy Massey
County Librarian: Brenda Davis
District Court Clerk: Hannah Templeman

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

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

ARKANSAS LEGISLATIVE AUDIT

Joseph D. Archer

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
June 29, 2026

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	$ 2,829,778	$ 1,232,248	$ 3,645,135
Investments	500,585		
Accounts receivable	73,273	49,604	56,931
TOTAL ASSETS	$ 3,403,636	$ 1,281,852	$ 3,702,066
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 104,055	$ 195,547	$ 109,130
Settlements pending	9,859		593,136
Total Liabilities	113,914	195,547	702,266
Fund Balances:			
Restricted			2,837,235
Assigned	1,890,591	1,086,305	162,565
Unassigned	1,399,131		
Total Fund Balances	3,289,722	1,086,305	2,999,800
TOTAL LIABILITIES AND FUND BALANCES	$ 3,403,636	$ 1,281,852	$ 3,702,066

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	$ 564,467	$ 1,767,759	$ 387,437
Federal aid	19,649	165,339	
Property taxes	748,285	213,168	643,490
Sales taxes	1,239,687	610,592	875,320
Fines, forfeitures, and costs	297,615		137,571
Interest	99,670	35,845	91,599
Officers' fees	110,608		150,697
Jail fees			280,676
911 fees			299,673
Sanitation fees	19,487	44,129	71,113
Insurance proceeds			122,714
Net increase(decrease) in the fair value of investments	365		
Treasurer's commission	147,928		20,381
Collector's commission	219,393		47,228
Taxes apportioned - Assessor's salary and expense	326,862		
Other	219,207	10,389	135,771
TOTAL REVENUES	4,013,223	2,847,221	3,263,670
Less: Treasurer's commission	47,774	44,240	42,126
NET REVENUES	3,965,449	2,802,981	3,221,544
EXPENDITURES			
Current:			
General government	2,029,948		568,119
Law enforcement	1,739,793		1,442,302
Highways and streets		2,431,084	
Public safety	38,216		622,169
Sanitation			68,039
Health	32,458		
Recreation and culture			402,173
Social services	93,550		
Total Current	3,933,965	2,431,084	3,102,802
Debt Service:			
Bond principal			206,126
Bond interest and other charges			63,862
Financed purchase principal		292,860	
Financed purchase interest		9,105	
TOTAL EXPENDITURES	3,933,965	2,733,049	3,372,790

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 31,484	$ 69,932	$ (151,246)
OTHER FINANCING SOURCES (USES)			
Transfers in	21,877	38,599	56,249
Transfers out	(79,199)		(37,526)
TOTAL OTHER FINANCING SOURCES (USES)	(57,322)	38,599	18,723
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(25,838)	108,531	(132,523)
FUND BALANCES - JANUARY 1	3,315,560	977,774	3,132,323
FUND BALANCES - DECEMBER 31	$ 3,289,722	$ 1,086,305	$ 2,999,800

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

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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	$ 425,754	$ 564,467	$ 138,713	$ 1,696,018	$ 1,767,759	$ 71,741
Federal aid	22,000	19,649	(2,351)	165,339	165,339	0
Property taxes	822,190	748,285	(73,905)	226,500	213,168	(13,332)
Sales taxes	1,211,361	1,239,687	28,326	596,640	610,592	13,952
Fines, forfeitures, and costs	296,250	297,615	1,365			
Interest	48,900	99,670	50,770	15,135	35,845	20,710
Officers' fees	49,600	110,608	61,008			
Sanitation fees		19,487	19,487		44,129	44,129
Net increase(decrease) in the fair value of investments		365	365			
Treasurer's commission	203,257	147,928	(55,329)			
Collector's commission	240,098	219,393	(20,705)			
Taxes apportioned - Assessor's salary and expense	361,157	326,862	(34,295)			
Other	216,867	219,207	2,340	11,800	10,389	(1,411)
TOTAL REVENUES	3,897,434	4,013,223	115,789	2,711,432	2,847,221	135,789
Less: Treasurer's commission		47,774	(47,774)		44,240	(44,240)
NET REVENUES	3,897,434	3,965,449	68,015	2,711,432	2,802,981	91,549
EXPENDITURES						
Current:						
General government	2,474,727	2,029,948	444,779			
Law enforcement	1,898,805	1,739,793	159,012			
Highways and streets				3,107,561	2,431,084	676,477
Public safety	66,949	38,216	28,733			
Health	40,454	32,458	7,996			
Social services	100,453	93,550	6,903			
Total Current	4,581,388	3,933,965	647,423	3,107,561	2,431,084	676,477
Debt Service:						
Financed purchase principal					292,860	(292,860)
Financed purchase interest					9,105	(9,105)
TOTAL EXPENDITURES	4,581,388	3,933,965	647,423	3,107,561	2,733,049	374,512

RANDOLPH COUNTY, ARKANSAS

Exhibit C

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

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (683,954)	$ 31,484	$ 715,438	$ (396,129)	$ 69,932	$ 466,061
OTHER FINANCING SOURCES (USES)						
Transfers in	35,513	21,877	(13,636)	12,925	38,599	25,674
Transfers out	(119,717)	(79,199)	40,518			
TOTAL OTHER FINANCING SOURCES (USES)	(84,204)	(57,322)	26,882	12,925	38,599	25,674
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(768,158)	(25,838)	742,320	(383,204)	108,531	491,735
FUND BALANCES - JANUARY 1	2,889,255	3,315,560	426,305	1,030,537	977,774	(52,763)
FUND BALANCES - DECEMBER 31	$ 2,121,097	$ 3,289,722	$ 1,168,625	$ 647,333	$ 1,086,305	$ 438,972

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

B. Basis of Presentation - Regulatory

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

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

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

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

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

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback and property taxes that are restricted 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. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

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

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Investments

Investments are reported at fair value.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, trust money, and tax settlements 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.

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Property Taxes

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

F. Budget Law

1. Legal Requirements

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

2. Accounting

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

G. Fund Balance Classification Policies and Procedures

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

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

There were no committed fund balances at year end.

NOTE 2: Cash Deposits with Financial Institutions

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

	Bank Balance
Insured (FDIC)	$ 1,173,605
Collateralized:	
Collateral held by the pledging financial institution's trust department or agent in the County's name	6,994,346
Total Deposits	$ 8,167,951

The above total deposits do not include cash on hand of $1,935.

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

NOTE 4: Public Fund Investments

A summary of investments by fund types is as follows:

Fund Type	December 31, 2025 Fair Value
Governmental - General	$ 500,585

Investments are reported at fair value. Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application* establishes a hierarchy based on the valuation assumptions used to measure the fair value of the asset as follows:

- **Level I** – quoted prices in active markets for identical assets.
- **Level II** – significant other observable assumptions (e.g., quoted prices for similar instruments in active or inactive markets, etc.)
- **Level III –** significant unobservable assumptions (i.e., prices or valuations using unobservable techniques supported by little or no market activity)

The County's investments are composed of the following:

December 31, 2025 Investment Type	Other Observable Inputs Level II
Bonds	$ 500,585

U.S. Government, mortgage-backed and corporate bonds are valued at fair value using quoted market prices from third parties that use as their basis readily observable market inputs, such as yields to similar instruments with comparable inputs. As a result, these were classified as Level II inputs.

- Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The County's investments subject to credit risk at December 31, 2025, was $500,585 (100%). This investment was rated Aa2 by Moody's Investor's Service.
- Concentration of Credit Risk – The County's investment was comprised solely of one issuer, the Sheridan, Arkansas Qualified School Construction Bond.
- Interest Rate Risk – Interest rate risk is the risk that the value of investments will be reduced when market interest rates climb higher than the interest rate of the investment. The County's investments subject to interest rate risk was $500,585 (100%).

NOTE 5: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	$ 561		
Property taxes	14,438	$ 2,237	$ 8,043
Fines, forfeitures, and costs	11,600		14,890
Interest	5,548	2,793	6,544
Officers' fees	11,087		11,370
Jail fees			11,960
Sanitation fees	19,488	43,027	630
Treasurer's commission	27	1,547	
Other			2,022
Treasurer's commission charged	10,524		1,472
Totals	$ 73,273	$ 49,604	$ 56,931

NOTE 6: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	$ 67,827	$ 181,561	$ 97,035
Salaries payable	36,228	13,986	12,095
Totals	$ 104,055	$ 195,547	$ 109,130

NOTE 7: Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			$ 998,909
Law enforcement			909,779
Sanitation			308,915
Recreation and culture			248,159
Capital outlay			2,579
Debt service			368,894
Total Restricted			2,837,235
Assigned to:			
General government	$ 1,890,591		
Law enforcement			11,010
Highways and streets		$ 1,086,305	
Public safety			151,555
Total Assigned	1,890,591	1,086,305	162,565
Unassigned	1,399,131		
Totals	$ 3,289,722	$ 1,086,305	$ 2,999,800

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2025, the legal debt limit for bonded debt was $28,289,628. The bonded debt, net of amounts available in the Debt Service Fund for bond retirement, was $2,272,147, leaving a legal debt margin of $26,017,481.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2025, the legal debt limit for short-term financing obligations was $7,902,749. The amount of short-term financing obligations was $192,380 leaving a legal debt margin of $7,710,369.

NOTE 9: Commitments

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

	December 31, 2025
Long-term liabilities	$ 2,557,446
Subscription-Based Information Technology Arrangements	49,013
Reappraisal contract	143,700
Construction contract	777,887
Total Commitments	$ 3,528,046

Long-term Liabilities

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

	December 31, 2025
Bonds	
General obligation bond dated February 7, 2020, in the amount of $3,270,000, with United States Department of Agriculture, used to refinance a portion of the construction financing for jail expansion, due in monthly installments of $11,249 through July 7, 2048; interest at 2.75%. Payments are to be made from the New Jail Expansion Building Debt Service Fund.	$ 2,272,147
Direct Borrowings	
Financed-purchase agreement dated December 4, 2020, with Caterpillar Financial Services in the amount of $181,350 with interest rate of 2.99% for the purchase of a Caterpillar 120 motor grader; 59 monthly payments of $1,660 and a final payment of $103,280. Payments are to be made from the Road Fund.	104,441
Financed-purchase agreement dated September 6, 2022, with Farmer's and Merchant's Bank in the amount of $250,541 with interest rate of 3.25% for the purchase of John Deere 670G motor grader, monthly installments of $4,533 for 60 months. Payments are to be made from the Road Fund.	87,939
Total Direct Borrowings	192,380
Arkansas District Judge's Retirement unfunded pension liability. The actuarial assumed rate of interest is 7%. The City of Pocahontas and Randolph County have agreed to share the cost on a 50/50 basis. The amount of liability reflected represents only the County's portion.	92,919
Total Long-term liabilities	$ 2,557,446

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

The County's outstanding bond payable of $2,272,147 contains a provision that in an event of default, the owner may (a) declare the entire amount unpaid under the bank and any indebtedness to the government hereby secured immediately due and payable, (b) take possession, operate, or rent the property, (c) have a receiver appointed, (d) foreclose as provided by the law, and (e) enforce any and all other rights and remedies as provided by law.

NOTE 9: Commitments (Continued)

Long-term Liabilities (Continued)

The County's outstanding financed-purchase agreements of $192,380 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.

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
Bonds					
2/7/20	7/7/48	2.75%	$ 3,270,000	$ 2,272,147	$ 997,853
Direct Borrowings					
12/4/20	1/4/26	2.99%	181,350	104,441	76,909
9/6/22	9/1/27	3.25%	250,541	87,939	162,602
Total Direct Borrowings			431,891	192,380	239,511
Total Long-Term Debt			$ 3,701,891	$ 2,464,527	$ 1,237,364

Changes in Long-Term Debt

	Balance January 01, 2025	Issued	Retired	Balance December 31, 2025
Bonds payable	$ 2,478,273	$ 0	$ 206,126	$ 2,272,147
Direct Borrowings				
Financed purchases	485,240	0	292,860	192,380
Total Long-Term Debt	$ 2,963,513	$ 0	$ 498,986	$ 2,464,527

NOTE 9: Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending	Bonds			Direct Borrowings		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 73,425	$ 61,563	$ 134,988	$ 156,752	$ 2,582	$ 159,334
2027	75,470	59,518	134,988	35,628	434	36,062
2028	77,571	57,417	134,988			
2029	79,732	55,256	134,988			
2030	81,952	53,036	134,988			
2031 through 2035	445,294	229,646	674,940			
2036 through 2040	510,850	164,090	674,940			
2041 through 2045	586,059	88,881	674,940			
2046 through 2048	341,794	12,892	354,686			
Totals	$ 2,272,147	$ 782,299	$ 3,054,446	$ 192,380	$ 3,016	$ 195,396

Subscription-Based Information Technology Arrangements (SBITA)

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for law research software on June 5, 2025. Terms of the SBITA are 36 monthly subscription payments of beginning August 2025. Payments are divided into 12 monthly payments ranging from $1,493 to $1,646.

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

Year	December 31, 2025
2026	$ 18,288
2027	19,203
2028	11,522
Total	$ 49,013

Subscription expense for 2025, was $35,537.

County-Wide Reappraisal Contract

The County entered into a contract with Arkansas CAMA Technology, Inc. on November 23, 2021, for a county-wide reappraisal. The County is obligated for 60 monthly payments of $11,975 for a total of $718,500 beginning January 1, 2022. Contract expense for 2025, was $143,700.

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

Year	December 31, 2025
2026	$ 143,700

NOTE 9: Commitments (Continued)

Construction Contract

The County was contractually obligated for the following construction contract at December 31, 2025:

Project Name	Estimated Completion Date	Contract Balance December 31, 2025
Courthouse Elevator Addition	July 31, 2026	$ 777,887

NOTE 10: Interfund Transfers

The General Fund transferred $38,599 to the Road Fund and $40,600 to the Other Funds in the Aggregate (Emergency 911 and Sheriff's Drug Enforcement) for operations. Within the Other Funds in the Aggregate, the Communication Facility and Equipment transferred $15,649 to the Law Enforcement Center, and the American Rescue Plan Act transferred $21,877 of interest to the General Fund.

NOTE 11: Joint Venture: Regional Library

Randolph, Clay, and Greene Counties entered into an agreement in January 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Northeast Arkansas 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 respective county. The affairs shall be governed, directed, and controlled by a commission known as the Northeast Arkansas Regional Library Commission. The headquarters library shall be 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. Contact the Northeast Arkansas Regional Library at 120 North 12th Street, Paragould, AR 72450 to obtain financial statements.

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

The Prosecuting Attorney's Office of the Third Judicial District, the Sheriffs' Departments of Jackson, Lawrence, Randolph, Sharp, and the Police Departments of Ash Flat, Cherokee Village, Highland, Newport, Pocahontas, and Walnut Ridge entered into an agreement to establish the Third Judicial District Drug Task Force. Funding is provided through a Drug Law Enforcement Program grant, applied for by the Prosecuting Attorney of the Third Judicial District. No contributions or payment for expenditures were made to the Third Judicial District Drug Task Force by this entity. The financial statements of the Third Judicial District Drug Task Force have not been audited.

NOTE 13: Risk Management

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

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

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

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

NOTE 13: Risk Management (Continued)

Vehicle Program

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

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

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

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

NOTE 14: Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 6.00% as of July 1, 2025. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2025, (date of APERS Employer Allocation Report) were $587,358.

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 $3,361,301.

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste Management
ASSETS								
Cash and cash equivalents	$ 76,382	$ 127,721	$ 362	$ 13,602	$ 51,324	$ 174,319	$ 247,485	$ 308,140
Accounts receivable	134	250	1	35	953	9,839	5,330	775
TOTAL ASSETS	$ 76,516	$ 127,971	$ 363	$ 13,637	$ 52,277	$ 184,158	$ 252,815	$ 308,915
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 2,355			$ 97	$ 906	$ 4,656	
Settlements pending								
Total Liabilities		2,355			97	906	4,656	
Fund Balances:								
Restricted	$ 76,516	125,616	$ 363	$ 13,637	52,180	183,252	248,159	$ 308,915
Assigned								
Total Fund Balances	76,516	125,616	363	13,637	52,180	183,252	248,159	308,915
TOTAL LIABILITIES AND FUND BALANCES	$ 76,516	$ 127,971	$ 363	$ 13,637	$ 52,277	$ 184,158	$ 252,815	$ 308,915

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

Schedule 1

	SPECIAL REVENUE FUNDS						
	Child Support Collection Cost	Communication Facility and Equipment	Drug Control	Law Enforcement Center	County Emergency and Rescue	Emergency 911	Public Defense
ASSETS							
Cash and cash equivalents	$ 21,674	$ 50,234	$ 33,844	$ 676,705	$ 7,458	$ 196,668	$ 7,582
Accounts receivable	51	600	95	17,809	18	576	22
TOTAL ASSETS	$ 21,725	$ 50,834	$ 33,939	$ 694,514	$ 7,476	$ 197,244	$ 7,604
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable				$ 49,918		$ 45,689	$ 1,208
Settlements pending							
Total Liabilities				49,918		45,689	1,208
Fund Balances:							
Restricted	$ 21,725	$ 50,834	$ 33,939	644,596	$ 7,476		
Assigned						151,555	6,396
Total Fund Balances	21,725	50,834	33,939	644,596	7,476	151,555	6,396
TOTAL LIABILITIES AND FUND BALANCES	$ 21,725	$ 50,834	$ 33,939	$ 694,514	$ 7,476	$ 197,244	$ 7,604

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	District Court Probation Fee	Drug Court Program Fee	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Adult Drug Court - Opioid Settlement Grant	Firing Range
ASSETS								
Cash and cash equivalents	$ 58,981	$ 26,289	$ 40,351	$ 7,316	$ 7,924	$ 505,909	$ 12,886	$ 3,085
Accounts receivable	143	223	549	18	60	1,208		8
TOTAL ASSETS	$ 59,124	$ 26,512	$ 40,900	$ 7,334	$ 7,984	$ 507,117	$ 12,886	$ 3,093
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						$ 133		
Settlements pending								
Total Liabilities						133		
Fund Balances:								
Restricted	$ 59,124	$ 26,512	$ 40,900	$ 7,334	$ 7,984	506,984	$ 12,886	$ 3,093
Assigned								
Total Fund Balances	59,124	26,512	40,900	7,334	7,984	506,984	12,886	3,093
TOTAL LIABILITIES AND FUND BALANCES	$ 59,124	$ 26,512	$ 40,900	$ 7,334	$ 7,984	$ 507,117	$ 12,886	$ 3,093

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

Schedule 1

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUND	DEBT SERVICE FUND
	Sheriff's Drug Enforcement	Bicentennial Trust	Juvenile Officer Grant	Sheriff's Public Safety Equipment Grant	Law Library	Arkansas Department of Health Grant	New Jail Expansion Building
ASSETS							
Cash and cash equivalents	$ 4,603	$ 3,673	$ 13,720	$ 771	$ 5,846	$ 2,579	$ 364,566
Accounts receivable	11	8			13,887		4,328
TOTAL ASSETS	$ 4,614	$ 3,681	$ 13,720	$ 771	$ 19,733	$ 2,579	$ 368,894
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable			$ 1		$ 4,167		
Settlements pending							
Total Liabilities			1		4,167		
Fund Balances:							
Restricted		$ 3,681	13,719	$ 771	15,566	$ 2,579	$ 368,894
Assigned	$ 4,614						
Total Fund Balances	4,614	3,681	13,719	771	15,566	2,579	368,894
TOTAL LIABILITIES AND FUND BALANCES	$ 4,614	$ 3,681	$ 13,720	$ 771	$ 19,733	$ 2,579	$ 368,894

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

Schedule 1

	CUSTODIAL FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS							
Cash and cash equivalents	$ 35,642	$ 170,930	$ 155,295	$ 3,882	$ 127,045	$ 100,342	$ 3,645,135
Accounts receivable							56,931
TOTAL ASSETS	$ 35,642	$ 170,930	$ 155,295	$ 3,882	$ 127,045	$ 100,342	$ 3,702,066
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							$ 109,130
Settlements pending	$ 35,642	$ 170,930	$ 155,295	$ 3,882	$ 127,045	$ 100,342	593,136
Total Liabilities	35,642	170,930	155,295	3,882	127,045	100,342	702,266
Fund Balances:							
Restricted							2,837,235
Assigned							162,565
Total Fund Balances							2,999,800
TOTAL LIABILITIES AND FUND BALANCES	$ 35,642	$ 170,930	$ 155,295	$ 3,882	$ 127,045	$ 100,342	$ 3,702,066

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste Management	Property Reappraisal
REVENUES									
State aid				$ 6,324			$ 67,176		$ 118,342
Property taxes							360,143		25,358
Sales taxes									
Fines, forfeitures, and costs									
Interest	$ 1,833	$ 3,063	$ 30	491	$ 1,575	$ 4,708	6,846	$ 9,997	
Officers' fees			25		9,562	116,795			
Jail fees									
911 fees									
Sanitation fees								71,113	
Insurance proceeds									
Treasurer's commission	20,381								
Collector's commission		47,228							
Other		180			7	40	20,139	5,369	
TOTAL REVENUES	22,214	50,471	55	6,815	11,144	121,543	454,304	86,479	143,700
Less: Treasurer's commission	36	57	1	117	189	1,953	6,996	1,765	
NET REVENUES	22,178	50,414	54	6,698	10,955	119,590	447,308	84,714	143,700
EXPENDITURES									
Current:									
General government		47,400		13,767	2,893	58,947			143,700
Law enforcement			1,900						
Public safety									
Sanitation								68,039	
Recreation and culture							402,173		
Total Current		47,400	1,900	13,767	2,893	58,947	402,173	68,039	143,700
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES		47,400	1,900	13,767	2,893	58,947	402,173	68,039	143,700
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22,178	3,014	(1,846)	(7,069)	8,062	60,643	45,135	16,675	
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	22,178	3,014	(1,846)	(7,069)	8,062	60,643	45,135	16,675	
FUND BALANCES - JANUARY 1	54,338	122,602	2,209	20,706	44,118	122,609	203,024	292,240	
FUND BALANCES - DECEMBER 31	$ 76,516	$ 125,616	$ 363	$ 13,637	$ 52,180	$ 183,252	$ 248,159	$ 308,915	$ 0

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Child Support Collection Cost	Communication Facility and Equipment	Drug Control	Law Enforcement Center	County Emergency and Rescue	Emergency 911	Public Defense	District Court Probation Fee	Drug Court Program Fee
REVENUES									
State aid					$ 1,692				
Property taxes									
Sales taxes				$ 875,320					
Fines, forfeitures, and costs			$ 32,084	59,104			$ 21,308		
Interest	$ 721	$ 548	955	20,019	213	$ 6,126	214	$ 1,910	$ 811
Officers' fees	1,044	5,664		7,300				1,159	3,200
Jail fees		62,594		218,082					
911 fees						299,673			
Sanitation fees									
Insurance proceeds						122,714			
Treasurer's commission									
Collector's commission									
Other				8,409		69,939	438	70	
TOTAL REVENUES	1,765	68,806	33,039	1,188,234	1,905	498,452	21,960	3,139	4,011
Less: Treasurer's commission	31	104	542	19,410	33	5,806	26	54	68
NET REVENUES	1,734	68,702	32,497	1,168,824	1,872	492,646	21,934	3,085	3,943
EXPENDITURES									
Current:									
General government	780								
Law enforcement		46,595	13,976	1,232,505			20,892		355
Public safety						622,169			
Sanitation									
Recreation and culture									
Total Current	780	46,595	13,976	1,232,505		622,169	20,892		355
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	780	46,595	13,976	1,232,505		622,169	20,892		355
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	954	22,107	18,521	(63,681)	1,872	(129,523)	1,042	3,085	3,588
OTHER FINANCING SOURCES (USES)									
Transfers in				15,649		35,000			
Transfers out		(15,649)							
TOTAL OTHER FINANCING SOURCES (USES)		(15,649)		15,649		35,000			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	954	6,458	18,521	(48,032)	1,872	(94,523)	1,042	3,085	3,588
FUND BALANCES - JANUARY 1	20,771	44,376	15,418	692,628	5,604	246,078	5,354	56,039	22,924
FUND BALANCES - DECEMBER 31	$ 21,725	$ 50,834	$ 33,939	$ 644,596	$ 7,476	$ 151,555	$ 6,396	$ 59,124	$ 26,512

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Adult Drug Court - Opioid Settlement Grant	Firing Range	Sheriff's Drug Enforcement	Bicentennial Trust	Juvenile Officer Grant
REVENUES									
State aid									
Property taxes			$ 773						
Sales taxes									
Fines, forfeitures, and costs	$ 4,260						$ 115		
Interest	1,214	$ 227	244	$ 20,673		$ 106	155	$ 120	
Officers' fees	5,150	798							
Jail fees									
911 fees									
Sanitation fees									
Insurance proceeds									
Treasurer's commission									
Collector's commission									
Other	5,500					750		5	
TOTAL REVENUES	16,124	1,025	1,017	20,673		856	270	125	
Less: Treasurer's commission	176	17	18			15	5		
NET REVENUES	15,948	1,008	999	20,673		841	265	125	
EXPENDITURES									
Current:									
General government				203,604					
Law enforcement	25,374				$ 1,314	3,119	7,338		$ 3,618
Public safety									
Sanitation									
Recreation and culture									
Total Current	25,374			203,604	1,314	3,119	7,338		3,618
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	25,374			203,604	1,314	3,119	7,338		3,618
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,426)	1,008	999	(182,931)	(1,314)	(2,278)	(7,073)	125	(3,618)
OTHER FINANCING SOURCES (USES)									
Transfers in							5,600		
Transfers out				(21,877)					
TOTAL OTHER FINANCING SOURCES (USES)				(21,877)			5,600		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(9,426)	1,008	999	(204,808)	(1,314)	(2,278)	(1,473)	125	(3,618)
FUND BALANCES - JANUARY 1	50,326	6,326	6,985	711,792	14,200	5,371	6,087	3,556	17,337
FUND BALANCES - DECEMBER 31	$ 40,900	$ 7,334	$ 7,984	$ 506,984	$ 12,886	$ 3,093	$ 4,614	$ 3,681	$ 13,719

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

Schedule 2

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS		DEBT SERVICE FUND	
	Byrne Justice Assistance Grant	Courtroom Security Grant	Sheriff's Public Safety Equipment Grant	Law Library	Arkansas Department of Health Grant	Arkansas Historic Preservation Grant	New Jail Expansion Building	Totals
REVENUES								
State aid	$ 1,629	$ 17,028	$ 47,263			$ 80,000	$ 47,983	$ 387,437
Property taxes							257,216	643,490
Sales taxes								875,320
Fines, forfeitures, and costs				$ 20,700				137,571
Interest				269			8,531	91,599
Officers' fees								150,697
Jail fees								280,676
911 fees								299,673
Sanitation fees								71,113
Insurance proceeds								122,714
Treasurer's commission								20,381
Collector's commission								47,228
Other				23,873			1,052	135,771
TOTAL REVENUES	1,629	17,028	47,263	44,842		80,000	314,782	3,263,670
Less: Treasurer's commission				4			4,703	42,126
NET REVENUES	1,629	17,028	47,263	44,838		80,000	310,079	3,221,544
EXPENDITURES								
Current:								
General government		17,028				80,000		568,119
Law enforcement	1,629		46,492	37,195				1,442,302
Public safety								622,169
Sanitation								68,039
Recreation and culture								402,173
Total Current	1,629	17,028	46,492	37,195		80,000		3,102,802
Debt Service:								
Bond principal							206,126	206,126
Bond interest and other charges							63,862	63,862
TOTAL EXPENDITURES	1,629	17,028	46,492	37,195		80,000	269,988	3,372,790
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			771	7,643			40,091	(151,246)
OTHER FINANCING SOURCES (USES)								
Transfers in								56,249
Transfers out								(37,526)
TOTAL OTHER FINANCING SOURCES (USES)								18,723
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			771	7,643			40,091	(132,523)
FUND BALANCES - JANUARY 1				7,923	$ 2,579		328,803	3,132,323
FUND BALANCES - DECEMBER 31	$ 0	$ 0	$ 771	$ 15,566	$ 2,579	$ 0	$ 368,894	$ 2,999,800

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

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

Fund Name	Fund Description
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 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.
Solid Waste Management	Ark. Code Ann. § 8-6-212 authorizes counties to fund a solid waste management system for the county by assessing fees, charges, and licenses. Each fee, charge, and license shall be based on fee schedule contained in an ordinance. County Ordinance no. 2014-22 (November 13, 2014) authorized solid waste management fund and operations for the County.
Property Reappraisal	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Child Support Collection Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communications equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.

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

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

Fund Name	Fund Description
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Law Enforcement Center	Established to account for the construction, operation, and maintenance of detention facilities from revenues generated by Ark. Code Ann. §§ 16-17-129, 12-41-505 and Randolph County Ordinance no. 269 (April 3, 1997), which provides for a one-quarter of one percent dedicated sales and use tax approved by the voters.
County Emergency and Rescue	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 Defense	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense of indigent persons, the representation of persons against whom involuntary admissions procedures have been brought, and for representation of persons deemed incompetent by the court, defraying the costs of the juvenile division of chancery court; and for defraying the medical and dental costs for indigent defendants in the county jail.
District Court Probation Fee	Ark. Code Ann. § 5-4-322 authorized district court probation fees for probation and public service work supervision.
Drug Court Program Fee	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.

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

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

Fund Name	Fund Description
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 Grant	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.
Firing Range	Randolph County Court Order C-2003-29 (October 29, 2003) established fund to properly maintain revenue and expenditure records for the percentage of the annual firing range lease payment that is to be set aside for improvements to the firing range facility per an agreement with Black River Technical College.
Sheriff's Drug Enforcement	Established to account for circuit judge's ordered fines and donations to be used for drug enforcement purposes.
Bicentennial Trust	Randolph County Court Order C-2000-4 (January 24, 2000) established fund to receive interest and donations to be used by a duly appointed Randolph County Bicentennial Committee at the time of Randolph County's Bicentennial and/or the State of Arkansas Bicentennial.
Juvenile Officer Grant	Established to account for grant received from the Administrative Office of the Courts to be used for juvenile officer purposes.
Byrne Justice Assistance Grant	Established to account for Byrne Justice Assistance Grant funding for restorative services and programs for court-involved juveniles and their families.
Courtroom Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Sheriff's Public Safety Equipment Grant	Ark. Code Ann. § 12-1-103 established fund to account for a grant received form 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.
Law Library	Ark. Code Ann. §§ 16-23-101 - 105 established fund to receive costs levied on criminal and civil cases to be used for any purpose related to the establishment, maintenance, and operations of a county law library.

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

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

Fund Name	Fund Description
Arkansas Department of Health Grant	Established to account for Arkansas Department of Health grant proceeds for the construction of a new health department.
Arkansas Historic Preservation Grant	Established to account for grant received from the Arkansas Historic Preservation Program, an agency of the Department of Arkansas Heritage, for repairs to restore the courthouse.
New Jail Expansion Building	Established by Randolph County Ordinance no. 2015-10 (November 12, 2015), which provided for the dedication of one mill for long-term financing of the expansion and construction project at the Randolph County Law Enforcement Center approved by the voters.

Treasurer's accounts consist primarily of fine forfeiture and cost money, and interest 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, seizure forfeiture, and inmate trust money.

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

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

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

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

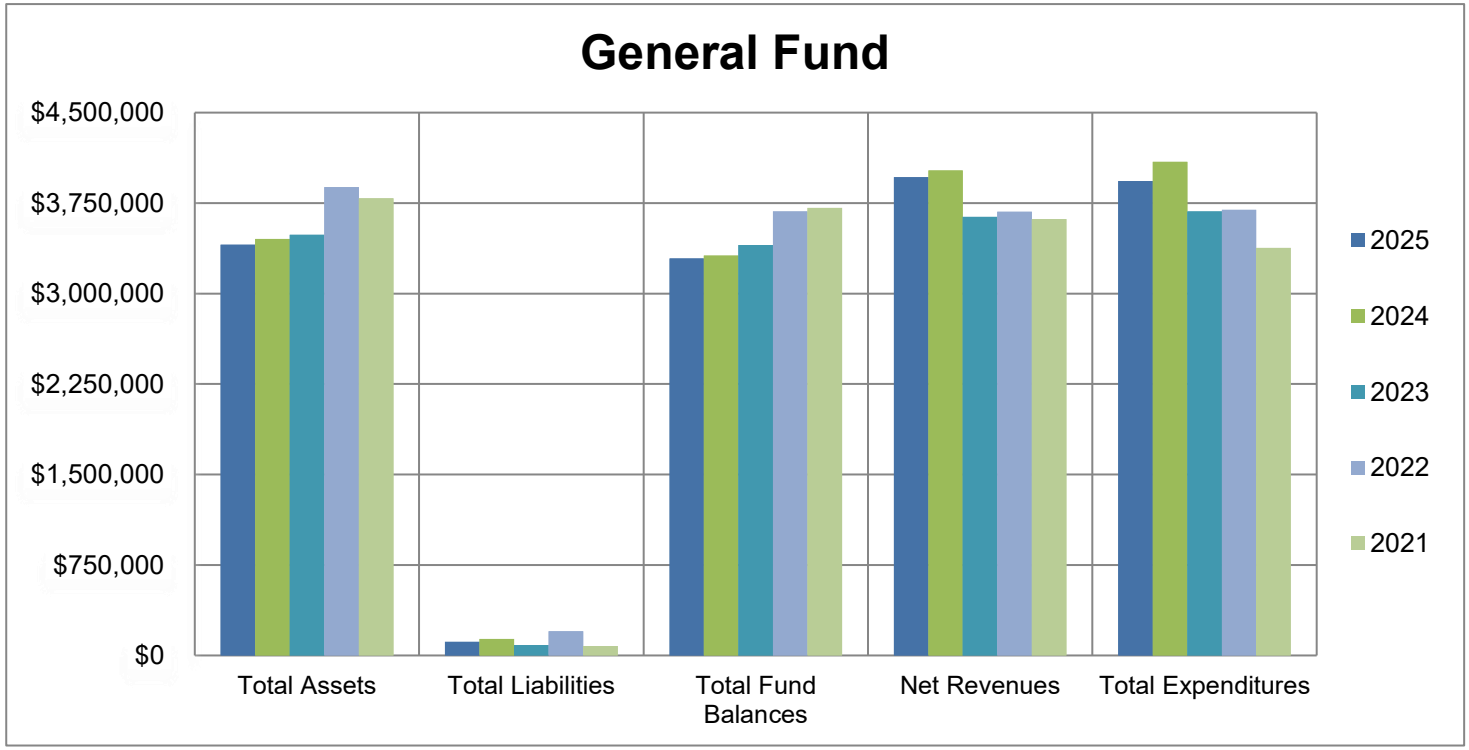
Schedule 3

	December 31, 2025
Land	$ 617,152
Buildings	9,072,964
Equipment	7,706,482
Construction in progress	59,986
Total	$ 17,456,584

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

Schedule 4-1

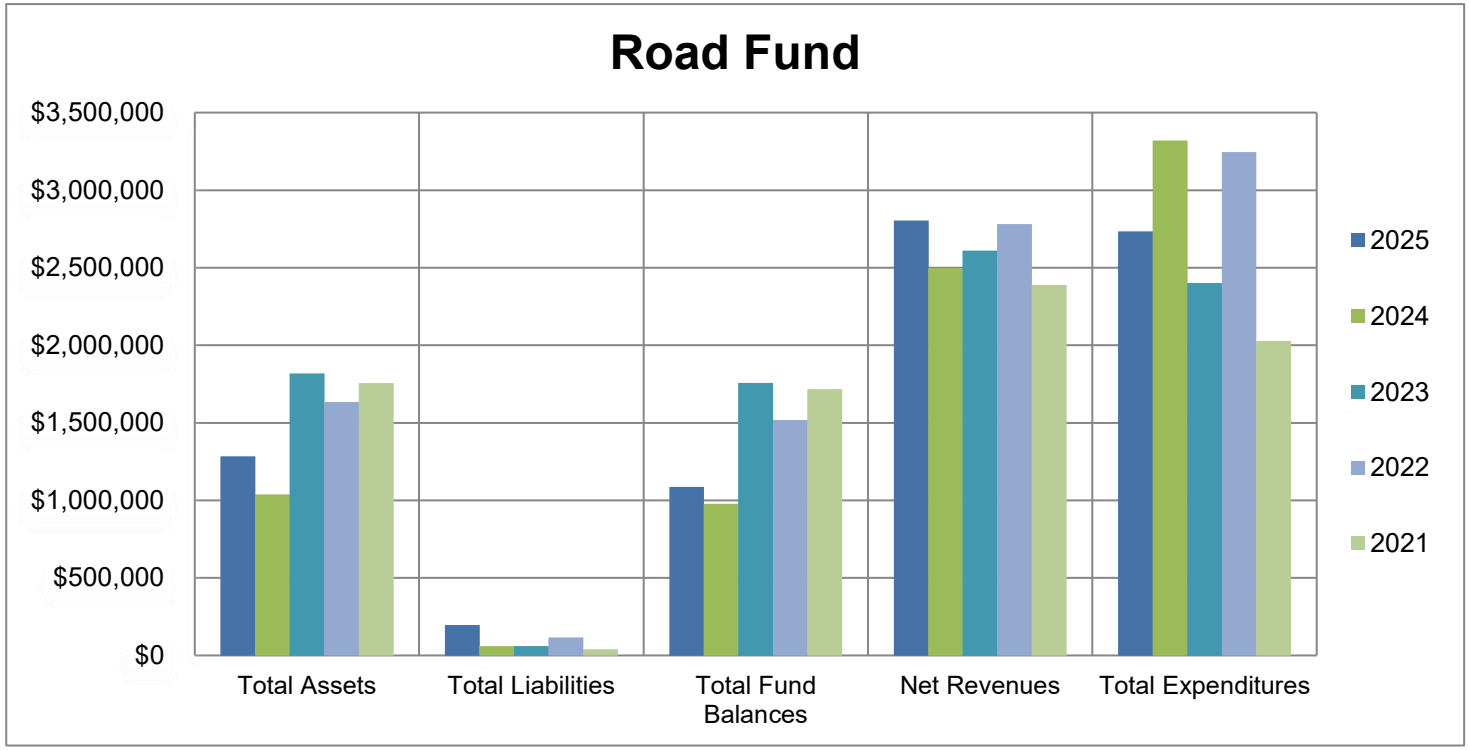
General	2025	2024	2023	2022	2021
Total Assets	$ 3,403,636	$ 3,451,331	$ 3,488,243	$ 3,881,658	$ 3,788,686
Total Liabilities	113,914	135,771	85,434	201,358	78,518
Total Fund Balances	3,289,722	3,315,560	3,402,809	3,680,300	3,710,168
Net Revenues	3,965,449	4,021,605	3,636,636	3,677,569	3,616,881
Total Expenditures	3,933,965	4,090,732	3,681,310	3,693,843	3,379,327
Total Other Financing Sources/Uses	(57,322)	(18,122)	(232,817)	(13,594)	(169,459)



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

Schedule 4-2

Road	2025	2024	2023	2022	2021
Total Assets	$ 1,281,852	$ 1,036,633	$ 1,817,226	$ 1,632,847	$ 1,754,147
Total Liabilities	195,547	58,859	59,571	114,577	38,105
Total Fund Balances	1,086,305	977,774	1,757,655	1,518,270	1,716,042
Net Revenues	2,802,981	2,498,224	2,608,710	2,781,221	2,388,231
Total Expenditures	2,733,049	3,319,554	2,401,556	3,244,231	2,027,077
Total Other Financing Sources/Uses	38,599	41,449	32,231	265,238	13,959



RANDOLPH COUNTY, ARKANSAS

Schedule 4-3

SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS

DECEMBER 31, 2025

(Unaudited)

Other Funds in the Aggregate	2025	2024	2023	2022	2021
Total Assets	$ 3,702,066	$ 3,816,001	$ 4,411,511	$ 5,240,010	$ 4,765,093
Total Liabilities	702,266	683,678	802,167	663,029	656,033
Total Fund Balances	2,999,800	3,132,323	3,609,344	4,576,981	4,109,060
Net Revenues	3,221,544	3,574,388	4,009,907	5,510,585	5,835,298
Total Expenditures	3,372,790	4,028,082	5,178,130	5,039,685	3,999,096
Total Other Financing Sources/Uses	18,723	(23,327)	200,586	(1,644)	155,500

