

**YELL COUNTY ARKANSAS
ANNUAL FINANCIAL REPORT
FOR YEAR ENDED DECEMBER 31, 2025**

1/8/2026 10:46:28 AM

FUNDS	General Funds	Road Funds	Other Funds
Actual Beginning Cash Balance - January 1, 2025	5571746.11	1598200.63	3775724.38
Actual Ending Cash Balance - December 31, 2025	5258804.13	1304567.44	3838458.23
Revenue			
7000 - 7099: State Aid	911,082.02	2,342,227.74	280,504.84
7100 - 7199: Federal Aid	754,351.25	54,603.65	20,402.22
7200 - 7299: Property Taxes	1,782,642.39	405,645.33	514,098.54
7300 - 7399: Sales Taxes	726,893.70	726,893.71	715,332.19
7400 - 7499: Fines Forfeitures and Cost	244,556.08		47,659.18
7500 - 7599: Investment Income	98,956.50	79,516.73	201,667.15
7600 - 7699: Officers Fees	44,421.61		135,866.01
7700 - 7799: 911 Fees	3.20		507,176.14
7800 - 7899: Jail Fees	945,072.34		
7900 - 7999: Sanitation Fees	63,031.13	855.10	
8300 - 8399: Insurance Premiums Collected	50,690.04	1,315.00	
8400 - 8499: Treasurers Commission	148,281.03		22,517.64
8500 - 8599: Collectors Commission	0.00		55,217.28
8600 - 8699: Assessors Salary and Expense	363,213.98		
8700 - 8799: Other Revenues	445,551.80	25,129.21	34,298.31
Total Revenue	6,578,747.07	3,636,186.47	2,534,739.50
Treasurer's Commission	96,863.11	52,301.06	26,066.75
Total Net Revenue	6,481,883.96	3,583,885.41	2,508,672.75
CURRENT EXPENDITURES			
100 - 199: General Government	1,870,195.60	0.00	331,514.48
200 - 299: Highways and Streets	531,870.91	3,877,518.60	0.00
300 - 399: Health	63,759.75	0.00	10,253.65
400 - 499: Law Enforcement	2,681,329.20	0.00	1,186,773.82
500 - 599: Public Safety	966,090.51	0.00	834,216.49
600 - 699: Recreation and Culture	0.00	0.00	604,430.46
700 - 799: Sanitation	49,325.64	0.00	0.00
800 - 899: Social Services	118,872.45	0.00	0.00
900 - 999: Airport	0.00	0.00	0.00
Total CURRENT EXPENDITURES	6,281,444.06	3,877,518.60	2,967,188.90
DEBT SERVICE EXPENDITURES			
5001 - 5001: Bond Principal	0.00	0.00	0.00
5002 - 5002: Bond Interest and Other Charges	0.00	0.00	0.00
5003 - 5003: Note Principal	0.00	0.00	0.00
5004 - 5004: Note Interest	0.00	0.00	0.00
5005 - 5005: Lease Principal	0.00	0.00	0.00
5006 - 5006: Lease Interest	0.00	0.00	0.00
Total DEBT SERVICE EXPENDITURES	0.00	0.00	0.00
Total Expenditures	6,281,444.06	3,877,518.60	2,967,188.90
Total Excess Revenue Over(Under)	200,439.90	-293,633.19	-458,516.15
Other Financing Sources (Uses)			
8800 - 8899: Transfers In	45,075.76		525,981.23
8900 - 8999: Transfers Out	-566,250.00		-4,731.23
9000 - 9099: Miscellaneous1	7,792.36		
9100 - 9199: Miscellaneous2			
Total Other Financing Sources (Uses)	-513,381.88	0.00	521,250.00
Total Excess Revenue and Other Sources Over(Under) Expenditures and Other Uses	-312,941.98	-293,633.19	62,733.85
Actual Ending Cash Balance	5258804.13	1304567.44	3838458.23
Calculated Ending Cash Balance:	5258804.13	1304567.44	3838458.23
Difference	0	0	0

YELL COUNTY ARKANSAS

Page 1 of 1

Bonded Indebtedness \$ 0.00

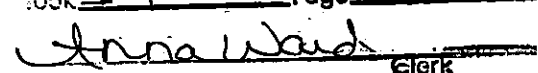
Short Term Indebtedness \$

We, Debra Craig, Treasurer of Yell County, and Anna Ward, County Clerk of Yell County, Arkansas, do hereby certify that the above Annual Financial Statement is a true and correct statement as reflected in the records of the Yell County Treasurer's office and the Yell County Clerk's office. Witness my hand and seal this 8th day January, 2026.


Debra Craig, Treasurer


Anna Ward, Clerk

Paid for by: Yell County Treasurer, Debra Craig

FILED FOR RECORD
This 12 day of January, 2026
at 10:50 AM and Recorded
Book I-1 Page 141

Clerk