

White County, Arkansas
Annual Financial Report
For The Year Ended December 31, 2024

	General Funds	Road Funds	Law Enforcement Tax Fund	Other Funds In the Aggregate
Beginning cash balance - January 1, 2024	\$ 25,744,005.89	\$ 3,955,494.28	\$ 5,948,901.27	\$ 8,857,107.48
Ending cash balance - December 31, 2024	\$ 24,181,499.61	\$ 4,464,126.83	\$ 6,379,212.81	\$ 8,548,903.10
REVENUES				
State aid	\$ 1,257,101.22	\$ 4,286,908.63	\$ -	\$ 248,382.07
Federal aid	34,408.47	1,766.14	40,385.96	143,192.95
Property taxes	2,574,765.28	1,133,688.38	-	1,236,382.85
Sales taxes	1,893,653.35	3,787,306.73	8,163,995.57	5,975,651.10
Fines, forfeitures, and costs	1,196,202.82	-	260,151.43	137,029.39
Investment income	1,188,061.57	179,267.30	252,753.16	286,249.69
Officers' fees	141,549.21	-	77,034.90	533,236.08
911 fees	-	-	-	889,608.48
Jail fees	-	-	1,189,172.00	311,724.01
Franchise fees	8,402.13	-	-	-
Insurance premiums collected	20,160.67	3,656.45	19,235.28	-
Treasurer's commission	203,390.88	-	-	38,000.00
Collector's commission	645,158.50	-	-	90,000.00
Assessor's salary and expense	1,022,058.05	-	-	-
Other	470,036.11	335,857.71	225,858.56	328,056.23
TOTAL REVENUES	10,654,948.26	9,726,446.34	10,228,586.86	10,217,512.85
Less: Treasurer's Commission	115,904.56	178,943.75	168,334.99	152,531.75
NET REVENUES	10,539,043.70	9,549,902.59	10,060,251.87	10,064,981.10
EXPENDITURES				
Current:				
General government	\$ 8,780,886.73	\$ -	-	\$ 928,065.03
Highways and streets	1,183,528.09	8,392,528.27	-	182,798.21
Health	102,591.80	-	-	9,590.01
Law enforcement	1,614,243.74	-	9,614,535.92	1,674,250.32
Public safety	248,185.12	-	-	5,696,926.25
Recreation and culture	-	-	-	1,517,279.69
Social services	-	-	-	523,275.88
TOTAL CURRENT	11,929,436.48	8,392,528.27	9,614,535.92	10,532,185.39
Debt Service:				
Bond principal	-	-	-	-
Bond interest and other charges	-	-	-	-
Note principal	-	70,150.52	-	-
Note interest	-	40,062.26	-	-
Lease principal	-	443,054.01	-	-
Lease interest	-	124,292.98	-	-
TOTAL EXPENDITURES	11,929,436.48	9,070,088.04	9,614,535.92	10,532,185.39
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,390,392.78)	479,814.55	445,715.95	(467,204.29)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 268,823.41	\$ 28,818.00	\$ 36,208.00	\$ 374,515.91
Transfers out	(440,936.91)	-	(31,612.41)	(215,816.00)
Bond proceeds	-	-	-	-
Loan proceeds	-	-	-	-
Audit adjustment due accounts	-	-	-	-
Audit adjustment from accounts	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(172,113.50)	28,818.00	(15,404.41)	158,699.91
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (1,562,506.28)	\$ 508,632.55	\$ 430,311.54	\$ (308,504.38)

White County Short-Term Financing as of December 31, 2024

KS State Bank - 4 Mack Trucks	\$ 591,653.51
KS State Bank - 4 Mack Trucks	641,517.40
Caterpillar Financial Services-1 Dozer	157,001.69
Caterpillar Financial Services-3 Graders	428,129.10
Caterpillar Financial Services-1 Grader	164,471.79
Caterpillar Financial Services-1 Grader	164,519.76
Caterpillar Financial Services-1 Excavator	115,237.11
Caterpillar Financial Services-1 Grader	204,856.54
Caterpillar Financial Services-1 Grader	248,416.52
Caterpillar Financial Services-1 Grader	262,699.71
Caterpillar Financial Services-1 Grader	292,854.47
Caterpillar Financial Services-1 Grader	294,781.03
Totals	\$ 3,566,538.63

The foregoing represents a true accounting of revenues, transfers, refunds, expenditures, balances, and short-term financing in said accounts for the period of time beginning January 01, 2024 through December 31, 2024.

Janet Hibbitts
Janet Hibbitts
White County Treasurer

I, Carla Barnett, County Clerk in and for the County of White, State of Arkansas, do hereby state that the foregoing reports are true and correct of the County General, County Road, Law Enforcement Tax and Other Funds Expenditures made by the County during the period of time beginning January 1, 2024 through December 31, 2024. In witness where of, I have hereunto set my hand and affixed the Official Seal this 3rd day of March, 2025.

Carla Barnett
Carla Barnett
White County Clerk

