

**IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS**

**IN THE MATTER OF CORRECTING A GENERAL LEDGER CODING ERROR**

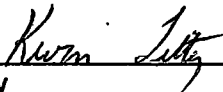
**COURT ORDER NO. 2024 - 9**

NOW on this 15th day of February, 2024, a day on which this Court deems to be in session, comes on for consideration the correction of a payment coding error. From the records before this Court, the Court finds the following:

1. That an affidavit was submitted for payment of an invoice to Association of Arkansas Counties, and was paid by the County Treasurer, and
2. The A/P Clerk realized that the payment was expensed from the wrong general ledger line item (*see attachments*). The \$361.00 amount part of check number 66352 (dated 1/30/2024) was incorrectly coded to GL #1006-0400-3015 when it should have been coded to GL #1000-0400-3015.

NOW THEREFORE, it is the order of this Court that to correct said coding error, the County Treasurer is authorized to decrease GL #1000-0400-3015 by \$361.00 and increase GL #1006-0400-3015 by the same amount; and the IT Manager shall reassign this expense from GL #1006-0400-3015 to GL #1000-400-3015.

The Clerk of this Court shall docket this copy and cause a copy of this order and the supporting documentation to remain on file for public inspection.

  
\_\_\_\_\_  
Kevin Litty  
Baxter County Judge



File Type

**C202400008**

FILED FOR RECORD ORDER COUNTY  
BY: CRYSTAL MEDINA  
02-15-2024 08:57:03 AM

CANDA REESE  
BAXTER CO, AR CIRCUIT CLERK

Baxter County  
Statement of Operation  
Expenditures  
24-01 to 24-13  
01/01/2024 - 12/31/2024  
1000 COUNTY GENERAL

*OK Dick  
see 502-0111*

Posted on or Before 02/14/2024

12/01 - 12/31

Year to Date

Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Trans	Enc	Balance	Used
000.0400	COUNTY SHERIFF									
1001	SALARIES FULL-TIME	2,100,603.69	0.00	2,100,603.69	0.00	0.00	319,869.83	0.00	1,780,733.86	15.23
1002	PARTTIME SALARIES	35,000.00	0.00	35,000.00	0.00	0.00	3,741.00	0.00	31,259.00	10.69
1003	EXTRA HELP	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
1005	OVERTIME/PREM. COMP.	175,000.00	0.00	175,000.00	0.00	0.00	31,540.32	0.00	143,459.68	18.02
1006	SOCIAL SECURITY	177,086.30	0.00	177,086.30	0.00	0.00	20,264.63	0.00	156,821.67	11.44
1007	RETIREMENT	354,635.57	0.00	354,635.57	0.00	0.00	41,380.98	0.00	313,254.59	11.67
1009	HEALTH INSURANCE	294,030.00	0.00	294,030.00	0.00	0.00	23,312.97	0.00	270,717.03	7.93
1010	WORKMEN'S COMPENSATION	32,669.92	0.00	32,669.92	0.00	0.00	33,260.00	0.00	-590.08	101.81
1011	UNEMPLOYMENT COMPENSAT	3,546.40	0.00	3,546.40	0.00	0.00	0.00	0.00	3,546.40	0.00
1012	OTHER FRINGE BENEFITS	3,250.00	0.00	3,250.00	0.00	0.00	1,250.00	0.00	2,000.00	38.46
Sub Total	Personnel Services	3,176,821.88	0.00	3,176,821.88	0.00	0.00	474,619.73	0.00	2,702,202.15	14.94
2001	GENERAL SUPPLIES	48,000.00	0.00	48,000.00	0.00	0.00	5,522.74	0.00	42,477.26	11.51
2002	SMALL EQUIPMENT	34,500.00	0.00	34,500.00	0.00	0.00	867.67	0.00	33,632.33	2.51
2006	CLOTHING AND UNIFORMS	22,000.00	0.00	22,000.00	0.00	0.00	1,951.77	0.00	20,048.23	8.87
2007	FUELS OILS AND LUBRICA	145,000.00	0.00	145,000.00	0.00	0.00	2,219.56	0.00	142,780.44	1.53
2008	TIRES	22,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00	22,000.00	0.00
2020	BUILDING MATERIALS AND	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
2023	PARTS AND REPAIRS	48,000.00	0.00	48,000.00	0.00	0.00	2,119.93	0.00	45,880.07	4.42
2029	SMALL TOOLS	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
2060	HELICOPTER	17,000.00	0.00	17,000.00	0.00	0.00	0.00	0.00	17,000.00	0.00
Sub Total	Supplies	340,000.00	0.00	340,000.00	0.00	0.00	12,681.67	0.00	327,318.33	3.73
3003	COMPUTER SERVICES	45,000.00	0.00	45,000.00	0.00	0.00	5,715.75	0.00	39,284.25	12.70
3006	MEDICAL AND HOSPITAL	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
3009	OTHER PROFESSIONAL SER	1,000.00	0.00	1,000.00	0.00	0.00	1,638.00	0.00	-638.00	163.80
3015	ASSN. RISK MANAGEMENT	7,500.00	0.00	7,500.00	0.00	0.00	7,139.00	0.00	361.00	95.19
3020	TELEPHONE	17,000.00	0.00	17,000.00	0.00	0.00	-1,243.71	0.00	15,756.29	7.32
3021	POSTAGE	3,000.00	0.00	3,000.00	0.00	0.00	16.44	0.00	2,983.56	0.55
3030	TRAVEL	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
3053	FLEET INSURANCE	28,000.00	0.00	28,000.00	0.00	0.00	30,468.67	0.00	-2,468.67	108.82
3073	LEASE - MACHINERY AND	3,000.00	0.00	3,000.00	0.00	0.00	272.50	0.00	2,727.50	9.08
3090	DUES AND MEMBERSHIPS	2,000.00	0.00	2,000.00	0.00	0.00	75.00	0.00	1,925.00	3.75
3093	MISC. LAW ENFORCEMENT	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
3094	MEALS AND LODGING	5,000.00	0.00	5,000.00	0.00	0.00	582.63	0.00	4,417.37	11.65
3101	TRAINING AND EDUCATION	11,000.00	0.00	11,000.00	0.00	0.00	300.00	0.00	10,700.00	2.73

Prepared by: Johnny Harris  
SOP.RPT

*Count Order to correct a clerical error.  
\$361.00 needs to be transferred from Fund 1006 HPA Reserve Rep. 7/24 into County General 1000 Fund. C.O. to allow Treasurer to make the transfer.*

Funds: ALL  
Printed 04:52:16 14 FEB 2024  
Depts: ALL  
Lines: ALL

Baxter County  
 Summary Statement of Operation  
 Expenditures  
 24-01 to 24-13

01/01/2024 - 12/31/2024

Posted on or Before 02/14/2024

1006 ARPA REVENUE REPLACEMENT FUND

12/01 - 12/31

Year to Date

Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Trans	Enc	Balance	% Used
006.0400	COUNTY SHERIFF									
2006	CLOTHING AND UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	BUILDING MATERIALS AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3015	ASSN. RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-361.00	0.00
3073	LEASE - MACHINERY AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-361.00	0.00
	Dept Total * COUNTY SHERIFF	0.00	0.00	0.00	0.00	0.00	361.00	0.00	-361.00	0.00

Prepared by: Johnny Harris  
 SOP.RPT

Funds : ALL  
 Printed 04:52:16 14 FEB 2024  
 Depts : ALL  
 Lines : ALL



**Association of Arkansas Counties**

1415 West Third Street / Little Rock, Arkansas 72201  
(501) 372-7550  
Fax: (501) 372-0611

**AFFIDAVIT TO COUNTY ACCOUNT**

STATE OF ARKANSAS    )  
County of Baxter        )ss.

December 29, 2023

TO ASSOCIATION OF ARKANSAS COUNTIES

2024 Membership in the Association of Arkansas Counties.....\$2,883.00

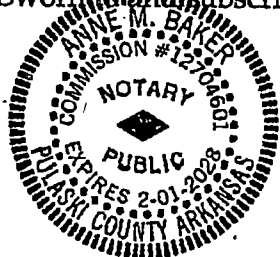
STATE OF ARKANSAS    )  
County of Pulaski      )ss.

I, Chris Villines, do solemnly swear that the foregoing claim is just and correct, and that no part hereof has been paid previously, and that the charge made therefore does not exceed the amount allowed by law, as per Act 92 of the 1969 Arkansas General Assembly; and that such accounts, claims, demands or feebills are not enlarged, enhanced or otherwise made greater in consequence of, or by reason of any estimated, supposed or real depreciation in the value of County Warrants.

ASSOCIATION OF ARKANSAS COUNTIES  
1415 West Third Street  
Little Rock, Arkansas 72201

By Chris Villines, Executive Director

Sworn to and subscribed before me this 29th day of December, 2023



Anne Baker, Notary Public

My commission expires February 1, 2028

*"Serving Arkansas' Counties Since 1968"*

Scanned CF #150124  
 0606352  
 1/30/2024

**County General Fund**

Department	GL Number	2024 Budget	2024 Dues
County Judge	1000-0100-3015	600.00	15.00 ✓
County Treasurer	1000-0103-3015	400.00	21.00 ✓
County Collector	1000-0104-3015	1,500.00	67.00 ✓
County Assessor	1000-0105-3015	2,500.00	67.00 ✓
County Assessor	1000-0105-3053	1,500.00	
Quorum Court	1000-0107-3015	360.00	21.00 ✓
Buildings & Grounds	1000-0111-3015	925.00	52.00 ✓
Buildings & Grounds	1000-0111-3052	85,000.00	
Buildings & Grounds	1000-0111-3053	4,000.00	
IT Department	1000-0115-3015	425.00	21.00 ✓
IT Department	1000-0115-3052	325.00	21.00 ✓
Human Resources	1000-0140-3015	370.00	15.00 ✓
County Surveyor	1000-0149-3015	120.00	15.00 ✓
County Maint. Shop	1000-0151-3053	600.00	
Sheriff's Department	1006-0400-3015	7,500.00	361.00 ✓
Sheriff's Department	1006-0400-3053	2,800.00	
VCircuit Court-Div IV	1000-0402-3015	120.00	
Circuit Court-Div I	1000-0406-3015	120.00	10.00 ✓
10th Judicial Dist. Ct.	1000-0409-3015	150.00	32.00 ✓
Juvenile Services	1000-0415-3015	675.00	37.00 ✓
Juvenile Services	1000-0415-3053	5,000.00	
Prosecuting Attorney	1000-0416-3015	610.00	41.00 ✓
Coroner	1000-0419-3015	300.00	10.00 ✓
Coroner	1000-0419-3053	2,500.00	
OEM	1000-0500-3015	425.00	15.00 ✓
OEM & Safety/Risk	1000-0500-3053	1,400.00	
Veterans Services	1000-0800-3015	120.00	10.00 ✓
Airport	1000-0900-3053	800.00	
Fairgrounds	Pay w/check		
<b>Total - County General Funds:</b>		<b>121,145.00</b>	<b>831.00</b>

**Other Funds**

Department	GL Number	2024 Budget	2024 Dues
Animal Control	1800-0191-3015	225.00	23.00 ✓
Animal Control	1800-0191-3052	200.00	
Animal Control	1800-0191-3053	364.00	
Road & Bridge	2000-0200-3015	23,000.00	1,006.00 ✓
Road & Bridge	2000-0200-3053	54,050.00	
Recorder's Cost Fund	3006-0101-3015	2,200.00	70.00 ✓
911 Department	3020-0501-3015	1,300.00	60.00 ✓
911 Department	3020-0501-3052	7,200.00	
911 Department	3020-0501-3053	625.00	
County Jail	3401-0418-3015	39,176.00	893.00 ✓
County Jail	3401-0418-3053	17,500.00	
<b>Total - Other Funds:</b>		<b>145,840.00</b>	<b>2,052.00</b>
<b>Total All Funds:</b>		<b>266,985.00</b>	<b>2,883.00</b>

**Separate Flat Rate**

Election Commission	1000-0109-3015	2,220.00	
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**TOTAL BILLING: 2,883.00**