IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2026 – 117

IN THE MATTER OF TRANSFERRING FUNDS WITHIN VARIOUS DEPARTMENTS 2026 BUDGETS.

NOW on this 7th day of October, 2026, a day on which this Court deems to be in session, comes on for consideration the reallocation of expenditures within various departments 2026 Budget for the purpose of designating proper expenditures.

NOW THEREFORE, it is the order of this Court that the Clerk's Office initiates the following transfer of funds:

$ 25,000.00 from #1000-0415-4003 (Impr Other Than Bldg) to #1000-0415-3102 (Comp Soft)

$ 6,696.93 from #1000-0415-4002 (Buildings) to #1000-0415-3009 (Other Prof Svcs)

$ 2,000.00 from #1000-0415-3201 (Host Home) to #1000-0415-3009 (Other Prof Svcs)

$ 15,000.00 from #1000-0415-3202 (Juv Det) to #1000-0415-3009 (Other Prof Svcs)

$ 5,000.00 from #1000-0415-3202 (Juv Det) to #1000-0415-2023 (Parts & Repairs)

$ 250.00 from #1000-0415-3094 (Meals & Lodging) to #1000-0415-3101 (Train & Ed)

$ 1,227.00 from #1000-0500-2023 (Parts & Repairs) to #1000-0500-3023 (Internet)

$ 169.68 from #1000-0500-3020 (Tel & Fax) to #1000-0500-2008 (Tires)

$ 314.80 from #1000-0500-3020 (Tel & Fax) to #1000-0500-3022 (Cell Phones & Pagers)

$ 5,490.00 from #1000-0502-3207 (State Matching Grants) to #1000-0502-3009 (Other Prof Svcs)

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

Kevin Litty
Baxter County Judge

File Type
C202600127
FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
10-08-2026 08:55:14 AM

CANDA REESE

Court Order

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 10/07/2026
1000 COUNTY GENERAL

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
1000.0415	**JUVENILE SERVICES**									
1001	SALARIES FULL-TIME	456,502.60	0.00	456,502.60	0.00	0.00	337,168.35	0.00	119,334.25	73.86
1003	EXTRA HELP	8,240.00	0.00	8,240.00	0.00	0.00	2,898.00	0.00	5,342.00	35.17
1005	OVERTIME & OTHER PREMI	8,000.00	0.00	8,000.00	0.00	0.00	5,345.64	0.00	2,654.36	66.82
1006	SOCIAL SECURITY	36,203.06	0.00	36,203.06	0.00	0.00	24,446.56	0.00	11,756.50	67.53
1007	RETIREMENT	71,238.40	0.00	71,238.40	0.00	0.00	49,976.46	0.00	21,261.94	70.15
1009	HEALTH INSURANCE	63,504.00	0.00	63,504.00	0.00	0.00	43,075.64	0.00	20,428.36	67.83
1010	WORKMEN'S COMPENSATION	8,299.01	0.00	8,299.01	0.00	0.00	8,286.32	0.00	12.69	99.85
1011	UNEMPLOYMENT COMPENSAT	946.49	0.00	946.49	0.00	0.00	123.39	0.00	823.10	13.04
1012	OTHER FRINGE BENEFITS	500.00	0.00	500.00	0.00	0.00	250.00	0.00	250.00	50.00
	Sub Total Personnel Services	653,433.56	0.00	653,433.56	0.00	0.00	471,570.36	0.00	181,863.20	72.17
2001	GENERAL SUPPLIES	25,000.00	0.00	25,000.00	0.00	0.00	19,737.14	0.00	5,262.86	78.95
2002	SMALL EQUIPMENT	5,000.00	0.00	5,000.00	0.00	0.00	2,452.48	0.00	2,547.52	49.05
2005	FOOD	2,500.00	0.00	2,500.00	0.00	0.00	952.33	0.00	1,547.67	38.09
2007	FUELS OILS AND LUBRICA	25,000.00	0.00	25,000.00	0.00	0.00	13,679.44	0.00	11,320.56	54.72
2021	PAINTS AND METALS	5,000.00	0.00	5,000.00	0.00	0.00	257.98	0.00	4,742.02	5.16
2023	PARTS AND REPAIRS	10,000.00	0.00	10,000.00	0.00	0.00	9,671.62	0.00	328.38	96.72
2024	MAINTENANCE CONTRACTS	11,000.00	0.00	11,000.00	0.00	0.00	8,025.83	0.00	2,974.17	72.96
	Sub Total Supplies	83,500.00	0.00	83,500.00	0.00	0.00	54,776.82	0.00	28,723.18	65.60
3007	DRUG TESTING	3,500.00	0.00	3,500.00	0.00	0.00	1,433.93	0.00	2,066.07	40.97
3009	OTHER PROFESSIONAL SER	75,000.00	26,700.00	101,700.00	0.00	0.00	76,822.26	0.00	24,877.74	75.54
3015	ASSN. RISK MANAGEMENT	750.00	0.00	750.00	0.00	0.00	750.00	0.00	0.00	100.00
3020	TELEPHONE & FAX	5,000.00	0.00	5,000.00	0.00	0.00	2,385.19	0.00	2,614.81	47.70
3021	POSTAGE	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
3030	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	4.38	0.00	995.62	0.44
3040	ADVERTISING AND PUBLIC	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
3053	FLEET INSURANCE	8,000.00	1,959.50	9,959.50	0.00	0.00	9,391.00	0.00	568.50	94.29
3094	MEALS AND LODGING	5,000.00	0.00	5,000.00	0.00	0.00	2,051.00	0.00	2,949.00	41.02
3101	TRAINING & EDUCATION	2,000.00	0.00	2,000.00	0.00	0.00	2,054.00	0.00	-54.00	102.70
3102	COMPUTER SOFTWARE & MA	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
3201	HOST HOME/PER DIEM	4,000.00	0.00	4,000.00	0.00	0.00	1,577.00	0.00	2,423.00	39.43
3202	JUVENILE DETENTION	55,000.00	0.00	55,000.00	0.00	0.00	9,862.43	0.00	45,137.57	17.93
	Sub Total Other Charges	164,750.00	28,659.50	193,409.50	0.00	0.00	106,331.19	0.00	87,078.31	54.98

Prepared by: Johnny Harris
Sorted By: Funds: ALL Printed 07:14:53 07 OCT 2026
Depts: ALL Lines : ALL

Move #25,000.00 from #1000-0415-4003 (Impr. Other Than Bldg) to #1000-0415-3102 (Comp. Soft)
Move #4696.93 from #1000-0415-4002 (Buildings) to #1000-0415-3009 (OPS)
Move #15,000.00 from #1000-0415-3202 (Juv. Det) to " " " "
Move #2,000.00 from #1000-0415-3201 (Host Home) to " " " "
Move #5,000.00 from #1000-0415-3202 (Juv Det) to #1000-0415-2023 (Parts & Repairs)
Move #250.00 from #1000-0415-3094 (Meals & Lods) to #1000-0415-3101 (Train & Ed)

Instrument# C202600127 Page 2 of 7

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 10/07/2026
1000 COUNTY GENERAL

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
1000.0415	**JUVENILE SERVICES**									
4002	BUILDINGS	35,000.00	-28,303.07	6,696.93	0.00	0.00	0.00	0.00	6,696.93	0.00
4003	IMPROVEMENTS OTHER THA	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
4005	VEHICLES	40,000.00	0.00	40,000.00	0.00	0.00	39,325.00	0.00	675.00	98.31
Sub Total Capital Outlay		100,000.00	-28,303.07	71,696.93	0.00	0.00	39,325.00	0.00	32,371.93	54.85
Dept Total *	**JUVENILE SERVICES**	1,001,683.56	356.43	1,002,039.99	0.00	0.00	672,003.37	0.00	330,036.62	67.06

Instrument# C202600127 Page 3 of 7

COUNTY OF BAXTER
14TH JUDICIAL DISTRICT
JUVENILE SERVICES DIVISION

Court order

M E M O R A N D U M

TO: Trish Beck

FROM: Cheryl Green

DATE: September 28, 2026

SUBJECT: Line-Item Transfer Request

Please make the following adjustments to the Juvenile Services' 2026 1000-0415 Budget line items:

Court Order 2026-107 moved $26,700 to #3009

$ 6696.93

Add $ 50,396.93 to 1000-0415-3009 (Other Professional Services)
Subtract $ 50,396.93 from 1000-0415-4002 (Building)
Subtract $ 15,000.00 from 1000-0415-3202 (Juv. Detention) ✓
Subtract $ 2,000.00 from 1000-0415-3201 (Host Home)

Add $5,000.00 to 1000-0415-2023 (Parts & Repairs)
Subtract $5,000.00 from 1000-0415-3202 (Juv. Detention) ✓

Add $250.00 to 1000-0415-3101 (Education Training)
Subtract $250.00 from 1000-0415-3094 (Meals) ✓

Add $25,000.00 to 1000-0415-3102 (Computer Software & MA) ✓
Subtract $ 25,000.00 from 1000-0415-4003 (Improv. Other Bldg)

_____

Cheryl Green, Director

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

IN THE MATTER OF TRANSFERRING FUNDS WITHIN BAXTER COUNTY JUVENILE SERVICES DEPARTMENT 2026 BUDGET

COURT ORDER NO. 2026 - 107

NOW on this 15th day of September 2026, a day on which this Court is in session comes on for consideration the matter of transferring funds in the amount of $26,700.00 from Juvenile Services Department 2026 Budget Line Item 1000-0415-4002 (Buildings) to Line Item 1000-0415-3009 (Other Prof Services) for proper expenditures. From the records before this Court, the Court finds the following:

NOW THEREFORE, it is the order of this Court that the Clerk's Office initiate the following transfer of funds:

> $26,700.00 from 1000-0415-4002 (Buildings) into 1000-0415-3009 (Other Prof Services)

The Clerk of the 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
County Judge

Court order

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 10/06/2026
1000 COUNTY GENERAL

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
1000.0500	**OFFICE OF EMERGENCY MANAGEMENT**									
1001	SALARIES FULL-TIME	108,426.86	-0.37	108,426.49	0.00	0.00	81,747.21	0.00	26,679.28	75.39
1005	OVERTIME & OTHER PREMI	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
1006	SOCIAL SECURITY	8,294.66	0.00	8,294.66	0.00	0.00	5,720.66	0.00	2,574.00	68.97
1007	RETIREMENT	16,611.00	0.00	16,611.00	0.00	0.00	11,893.40	0.00	4,717.60	71.60
1009	HEALTH INSURANCE	15,876.00	0.00	15,876.00	0.00	0.00	5,874.03	0.00	10,001.97	37.00
1010	WORKMEN'S COMPENSATION	1,901.01	0.37	1,901.38	0.00	0.00	1,901.38	0.00	0.00	100.00
1011	UNEMPLOYMENT COMPENSAT	216.85	0.00	216.85	0.00	0.00	28.00	0.00	188.85	12.91
Sub Total Personnel Services		153,826.38	0.00	153,826.38	0.00	0.00	107,164.68	0.00	46,661.70	69.67
2001	GENERAL SUPPLIES	4,000.00	-68.09	3,931.91	0.00	0.00	1,325.25	0.00	2,606.66	33.70
2006	CLOTHING AND UNIFORMS	300.00	68.09	368.09	0.00	0.00	368.09	0.00	0.00	100.00
2007	FUELS OILS AND LUBRICA	4,500.00	0.00	4,500.00	0.00	0.00	3,154.25	0.00	1,345.75	70.09
2008	TIRES	600.00	0.00	600.00	0.00	0.00	769.68	0.00	-169.68	128.28
2023	PARTS AND REPAIRS	10,000.00	0.00	10,000.00	0.00	0.00	5,295.40	0.00	4,704.60	52.95
2024	MAINTENANCE CONTRACTS	20,000.00	-2,300.00	17,700.00	0.00	0.00	11,766.77	0.00	5,933.23	66.48
2054	SUPPLIES - EMERGENCY	4,500.00	-2,100.00	2,400.00	0.00	0.00	17.72	0.00	2,382.28	0.74
Sub Total Supplies		43,900.00	-4,400.00	39,500.00	0.00	0.00	22,697.16	0.00	16,802.84	57.46
3007	DRUG TESTING	4,750.00	-209.00	4,541.00	0.00	0.00	2,835.00	0.00	1,706.00	62.43
3015	ASSN. RISK MANAGEMENT	425.00	0.00	425.00	0.00	0.00	425.00	0.00	0.00	100.00
3020	TELEPHONE & FAX	6,500.00	3,900.00	10,400.00	0.00	0.00	7,192.57	0.00	3,207.43	69.16
3021	POSTAGE	150.00	0.00	150.00	0.00	0.00	10.48	0.00	139.52	6.99
3022	CELL PHONES AND PAGERS	0.00	0.00	0.00	0.00	0.00	78.70	0.00	-78.70	0.00
3023	INTERNET CONNECTION	1,200.00	0.00	1,200.00	0.00	0.00	1,820.54	0.00	-620.54	151.71
3030	TRAVEL	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	0.00
3053	FLEET LIABILITY	1,400.00	709.00	2,109.00	0.00	0.00	2,109.00	0.00	0.00	100.00
3070	RENT - REPEATER TOWER	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	100.00
3090	DUES AND MEMBERSHIPS	200.00	0.00	200.00	0.00	0.00	0.00	0.00	200.00	0.00
3094	MEALS AND LODGING	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00
3101	TRAINING AND EDUCATION	2,500.00	0.00	2,500.00	0.00	0.00	1,560.00	0.00	940.00	62.40
Sub Total Other Charges		22,625.00	4,400.00	27,025.00	0.00	0.00	17,531.29	0.00	9,493.71	64.87
Dept Total *	**OFFICE OF EMERGEN**	220,351.38	0.00	220,351.38	0.00	0.00	147,393.13	0.00	72,958.25	66.89

Prepared by: Johnny Harris
SOP.RPT
Funds : ALL Printed 07:20:45 06 OCT 2026
Depts : ALL Lines : ALL

Move $122.00 from #1000-0500-2023 (Parts+Repairs) to #1000-0500-3023 (Internet)
Move $169.68 from #1000-0500-3020 (Tel+Fax) to #1000-0500-2008 (Tires)
Move $314.80 from #7000-0500-3020 (Tel+Fax) to #1000-0500-3022 (Cell Phones+Pagers)

Instrument# C202600127 Page 6 of 7

Court Order

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 10/06/2026
1000 COUNTY GENERAL

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
1000.0502 FIRE DEPARTMENTS										
1010	WORKMEN'S COMPENSATION	2,065.00	356.76	2,421.76	0.00	0.00	2,421.76	0.00	0.00	100.00
Sub Total Personnel Services		2,065.00	356.76	2,421.76	0.00	0.00	2,421.76	0.00	0.00	100.00
2001	GENERAL SUPPLIES	4,500.00	-356.76	4,143.24	0.00	0.00	415.37	0.00	3,727.87	10.03
2020	BUILDING MATERIAL AND	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
2055	COMMUNICATIONS MAINTEN	10,000.00	0.00	10,000.00	0.00	0.00	6,524.00	0.00	3,476.00	65.24
Sub Total Supplies		16,500.00	-356.76	16,143.24	0.00	0.00	6,939.37	0.00	9,203.87	42.99
3009	OTHER PROFESSIONAL SER	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
3207	STATE MATCH GRANT	7,500.00	0.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00
3208	FIRE DEPTS EQUAL FUNDS	100,000.00	0.00	100,000.00	0.00	0.00	99,999.70	0.00	0.30	100.00
Sub Total Other Charges		109,000.00	0.00	109,000.00	0.00	0.00	99,999.70	0.00	9,000.30	91.74
Dept Total * FIRE DEPARTMENTS		127,565.00	0.00	127,565.00	0.00	0.00	109,360.83	0.00	18,204.17	85.73

Move $5490.00 from #1000-0502-3207 (State Matching Grant) to #1000-0502-3009 (OPS)

Instrument# C202600127 Page 7 of 7