

IN THE COUNTY OF BAXTER COUNTY, ARKANSAS

IN THE MATTER OF DISTRIBUTION OF
THE TREASURER'S EXCESS COMMISSION FOR 2025.

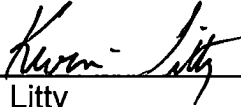
COURT ORDER NO. 2026 - 27

NOW, on this 6th day of March 2026, a day, in which this Court deems to be in session, comes on for consideration distribution of Excess Treasurer's Commissions for the year 2025. From the records before this Court, the Court finds the following:

That the County Treasurer has submitted the following information to this Court:

1. A Treasurer's Commission of \$580,736.31 has been earned for the calendar year 2025.
2. The expenses of the Treasurer's Office for the calendar year 2025 totaled \$248,522.12; and
3. The year-end balance in this fund is \$332,233.12. There needs to be a Fund Transfer from #6000 Fund, Treasurer's Commission Fund to #3000 Treasurer's Automation Fund in the amount of \$58,073.64, by the Treasurer.
4. There needs to be a Fund Transfer for #6000 Fund, Treasurer's Commission Fund, to #1000 County General Fund in the amount of \$31,661.49, including payable of prior year \$18.93 and of pro-rated costs calculations for Courthouse Utilities \$7,789.78, Bond Costs \$160.88, and Computer IT Department \$23,691.90.
5. There is a balance of \$242,497.99 that is available to be pro-rated back to the respective taxing units of Baxter County.

THEREFORE, be it ordained that the Baxter County Court hereby directs the County Treasurer to proceed with the above transfers in the amount of \$332,233.12 to the appropriate funds. (See *Attachments*). The Clerk of this Court shall docket this copy and keep a copy of this order and supporting documentation on file for public inspection.



Kevin Litty
Baxter County Judge



L202601992
BAXTER CO, AR FEE \$0.00
PRESENTED: 03-09-2026 09:26:41 AM
RECORDED: 03-09-2026 09:26:41 AM
CANDA REESE
CIRCUIT CLERK
BY: LISA PEMBERTON
DEPUTY

COUNTY MISC
20 Pages

BAXTER COUNTY Treasurer
Summary of Treasury Account Balances
Treasury's Accounts
25-12 to 25-12
12/01/2025 - 12/31/2025

Posted on/Before 03/06/2026 (a)

Table with 5 columns: Fund, Begin Balance, Receipts, Disbursements, End Balance. Lists various fund categories and their corresponding financial values.

Prepared by: Jenay MizeFunds : 1000-8001
TR.ACCT.BAL (sum)

Printed 10:23:15 06 MAR 2026

BAXTER COUNTY Treasurer
Summary of Treasury Account Balances
Treasury's Accounts
25-12 to 25-12
12/01/2025 - 12/31/2025

Posted on/Before 03/06/2026 (a)

| <u>Fund</u> | <u>Begin Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>End Balance</u> |
|---------------------------|----------------------|-----------------|----------------------|--------------------|
| 6005-DELINQUENT REAL ESTA | 0.00 | 405,910.45 | -405,910.45 | 0.00 |
| 6006-TIMBER TAX | 0.00 | 1,846.15 | -1,846.15 | 0.00 |
| 6008-COMMISSIONER OF STAT | 0.00 | 6,754.45 | -6,754.45 | 0.00 |
| 6009-LAW LIBRARY | 10,580.42 | 1,412.74 | -0.90 | 11,992.26 |
| 6010-COUNTY ADMINISTRATIO | 0.00 | 24,949.63 | -24,949.63 | 0.00 |
| 6012-AR GAME AND FISH COM | 0.00 | 3,040.00 | -3,040.00 | 0.00 |
| 6017-COUNTY SHERIFF'S OFF | 0.00 | 2,525.67 | -2,525.67 | 0.00 |
| 6500-HAND COVE FIRE DISTR | 0.00 | 6,864.83 | -6,864.83 | 0.00 |
| 6501-RODNEY FIRE PROTECTI | 0.00 | 5,125.94 | -5,125.94 | 0.00 |
| 6502-GROVER TOWNSHIP FIRE | 0.00 | 10,279.46 | -10,279.46 | 0.00 |
| 6503-MOUNTAIN HOME RURAL | 0.00 | 26,082.96 | -26,082.96 | 0.00 |
| 6504-MIDWAY FIRE PROTECTI | 0.00 | 11,828.96 | -11,828.96 | 0.00 |
| 6505-TRACY FIRE PROTECTIO | 0.00 | 16,263.30 | -16,263.30 | 0.00 |
| 6506-GAMALIEL FIRE PROTEC | 0.00 | 8,962.45 | -8,962.45 | 0.00 |
| 6507-NE LAKESIDE FIRE PRO | 0.00 | 20,472.63 | -20,472.63 | 0.00 |
| 6508-LONE ROCK FIRE PROTE | 0.00 | 1,754.16 | -1,754.16 | 0.00 |
| 6509-CLARKRIDGE FIRE IMPR | 0.00 | 8,110.69 | -8,110.69 | 0.00 |
| 6510-BUFORD AREA FIRE DIS | 0.00 | 17,236.53 | -17,236.53 | 0.00 |
| 6511-COTTER-GASSVILLE FIR | 0.00 | 12,672.18 | -12,672.18 | 0.00 |
| 6512-HENDERSON FIRE DISTR | 0.00 | 11,244.53 | -11,244.53 | 0.00 |
| 6513-NORFORK FIRE DISTRIC | 0.00 | 15,871.77 | -15,871.77 | 0.00 |
| 6514-OAKLAND PROMISE LAND | 0.00 | 1,985.23 | -1,985.23 | 0.00 |
| 6600-CITY OF BRIARCLIFF | 10,809.93 | 2,197.58 | -13,007.51 | 0.00 |
| 6601-CITY OF MOUNTAIN HOM | 0.00 | 68,772.87 | -68,772.87 | 0.00 |
| 6602-CITY OF COTTER | 0.00 | 14,181.61 | -14,181.61 | 0.00 |
| 6603-CITY OF NORFORK | 0.00 | 7,560.10 | -7,560.10 | 0.00 |
| 6604-CITY OF GASSVILLE | 0.00 | 15,859.89 | -15,859.89 | 0.00 |
| 6605-CITY OF BIG FLAT | 0.00 | 218.32 | -218.32 | 0.00 |
| 6606-CITY OF SALESVILLE | 0.00 | 2,796.48 | -2,796.48 | 0.00 |
| 6607-CITY OF LAKEVIEW | 0.00 | 3,013.17 | -3,013.17 | 0.00 |
| 6700-SD-9 MOUNTAIN HOME S | 0.00 | 2,672,903.56 | -2,672,903.56 | 0.00 |
| 6701-SD-60 COTTER SCHOOLS | 0.00 | 348,551.85 | -348,551.85 | 0.00 |
| 6702-SD-61 NORFORK SCHOOL | 0.00 | 356,888.12 | -356,888.12 | 0.00 |
| 6703-SD-15 VIOLA SCHOOLS | 0.00 | 86,334.03 | -86,334.03 | 0.00 |
| 6704-SD-30 MOUNTAIN VIEW | 0.00 | 6,956.85 | -6,956.85 | 0.00 |
| 6705-SD-50 CALICO ROCK SC | 0.00 | 9,182.08 | -9,182.08 | 0.00 |
| 6706-ASU - MOUNTAIN HOME | 0.00 | 120,349.03 | -120,349.03 | 0.00 |
| 6800-BRIARCLIFF IMPROVEME | 51,439.80 | 16,367.21 | -67,807.01 | 0.00 |
| 8001-ESCHEATED ESTATE TRU | 14,455.52 | 0.00 | 0.00 | 14,455.52 |
| Totals | 28,188,155.78 | 7,773,153.31 | -9,957,322.77 | 26,003,986.32 |

Prepared by: Jenay MizeFunds : 1000-8001
 TR.ACCT.BAL (sum)

Printed 10:23:15 06 MAR 2026

| | | | |
|--------------------------------|-------------------------------|----------------------------|---------------|
| Year | 2025 | Entity | BAXTER COUNTY |
| Commission Type | EXCESS COMMISSION - TREASURER | Revision | |
| Beginning Date | 01/01/2025 | Ending Date | 12/31/2025 |
| Posting Date | 03/05/2026 | Posting Period | 26-03 |
| Excess Commission | | Commission Account | 01.6000.8401 |
| Total Commission Charged | 580,736.31 | Cost Department | 01.1000.0103 |
| % holdback | 58,073.64 | Bond Cost | 160.88 |
| Annual Costs | 248,522.12 | Computer Allocations | 23,691.90 |
| Accounts to be Entered by User | | Approved Excess Commission | 242,497.99 |
| Estimated Payables | 0.00 | | |
| Warehouse Utilities | 7,789.78 | | |
| Other Expenses | 0.00 | | |
| Excess Commission | 242,497.99 | | |

Generate Printable Display

| # | Fund | Description | Commission Amount | % of Total Commission | Excess Commission to be Distributed |
|---------------|------|-----------------------------|-------------------|-----------------------|-------------------------------------|
| 1 | 1000 | COUNTY GENERAL | 211,187.41 | 0.4176 | 88,185.50 |
| 2 | 1001 | GENERAL RESERVE FUND | 147.62 | 0.4176 | 61.64 |
| 3 | 1003 | COUNTY GENERAL INVESTMENTS | 426.53 | 0.4176 | 178.11 |
| 4 | 1004 | COUNTY GENERAL INVESTMENTS | 1,242.22 | 0.4176 | 518.71 |
| 5 | 1800 | ANIMAL CONTROL/SHELTER FUND | 1,972.07 | 0.4176 | 823.48 |
| Totals | | | 580,736.31 | | 242,497.99 |

52 of 52 Lines

Print Order #
 Date
 Create Journal Entries
 Distribution Journal
 Time

Excess Commission Funds Listing
 Printed on 03/06/2026 at 10:17am
 From 01/01/2025 to 12/31/2025

| Fund | Description | Comm. Amount | % of Total | Excess to be Dist. | Approve |
|------|---|--------------|------------|--------------------|---------|
| 1000 | COUNTY GENERAL | 211,187.41 | 0.4176 | 88,185.50 | Y |
| 1001 | GENERAL RESERVE FUND | 147.62 | 0.4176 | 61.64 | Y |
| 1003 | COUNTY GENERAL INVESTMENTS #2 | 426.53 | 0.4176 | 178.11 | Y |
| 1004 | COUNTY GENERAL INVESTMENTS | 1,242.22 | 0.4176 | 518.71 | Y |
| 1800 | ANIMAL CONTROL/SHELTER FUND | 1,972.07 | 0.4176 | 823.48 | Y |
| 1803 | AVIATION RESERVE FUND | 85.08 | 0.4176 | 35.53 | Y |
| 2000 | ROAD AND BRIDGE | 95,168.94 | 0.4176 | 39,739.68 | Y |
| 2003 | ADD'L MOTOR FUEL TAX (Act 416 of 2019) | 4,165.00 | 0.4176 | 1,739.18 | Y |
| 3001 | COLLECTOR'S AUTOMATION FUND | 866.78 | 0.4176 | 361.94 | Y |
| 3002 | CIRCUIT COURT AUTOMATION FUND | 653.09 | 0.4176 | 272.71 | Y |
| 3004 | ASSESSOR'S AMENDMENT NO. 79 FUND | 522.01 | 0.4176 | 217.98 | Y |
| 3006 | RECORDER'S COST FUND | 7,595.73 | 0.4176 | 3,171.75 | Y |
| 3008 | BAXTER COUNTY LIBRARY | 19,364.60 | 0.4176 | 8,086.07 | Y |
| 3010 | COUNTY CLERK'S COST FUND | 19.58 | 0.4176 | 8.18 | Y |
| 3012 | CHILD SUPPORT COST FUND | 89.95 | 0.4176 | 37.56 | Y |
| 3016 | BREATHALYZER FUND | 46.16 | 0.4176 | 19.27 | Y |
| 3017 | SPECIAL JAIL FEES | 1,714.10 | 0.4176 | 715.76 | Y |
| 3018 | COUNTY DETENTION FACILITY FUND (\$20 BOO | 311.52 | 0.4176 | 130.08 | Y |
| 3019 | BOATING SAFETY FUND | 271.55 | 0.4176 | 113.39 | Y |
| 3020 | EMERGENCY 911 FUND | 12,813.44 | 0.4176 | 5,350.51 | Y |
| 3024 | PUBLIC DEFENDER FUND | 95.09 | 0.4176 | 39.71 | Y |
| 3028 | DRUG COURT FUND | 9.95 | 0.4176 | 4.15 | Y |
| 3031 | JUVENILE PROBATION FEES | 529.66 | 0.4176 | 221.17 | Y |
| 3037 | BAXTER COUNTY AIRPORT FUND | 3,301.64 | 0.4176 | 1,378.67 | Y |
| 3039 | CIRCUIT CLERKS COMMISSIONER'S FEE FUND | 37.10 | 0.4176 | 15.49 | Y |
| 3042 | ASSESSOR'S LATE ASSESSMENT FEE FUND | 57.32 | 0.4176 | 23.93 | Y |
| 3045 | DISTRICT COURT DWI FUND (FEES) | 44.48 | 0.4176 | 18.57 | Y |
| 3400 | SHERIFF'S PROJECTS | 35.59 | 0.4176 | 14.86 | Y |
| 3401 | JAIL MAINTENANCE & OPERATION | 56,273.28 | 0.4176 | 23,498.03 | Y |
| 3411 | K-9 FUND | 174.68 | 0.4176 | 72.94 | Y |
| 4001 | HEALTH DEPT BLDG CONSTRUCTION FUND | 407.52 | 0.4176 | 170.17 | Y |
| 4801 | CORONER'S BUILDING FUND | 144.20 | 0.4176 | 60.21 | Y |
| 6006 | TIMBER TAX | 547.23 | 0.4176 | 228.51 | Y |
| 6009 | LAW LIBRARY | 6.10 | 0.4176 | 2.55 | Y |
| 6010 | COUNTY ADMINISTRATION OF JUSTICE | 5,704.69 | 0.4176 | 2,382.11 | Y |
| 6012 | AR GAME AND FISH COMM | 720.00 | 0.4176 | 300.65 | Y |
| 6017 | COUNTY SHERIFF'S OFFICE FUND | 641.61 | 0.4176 | 267.92 | Y |
| 6600 | CITY OF BRIARCLIFF | 593.94 | 0.4176 | 248.01 | Y |
| 6601 | CITY OF MOUNTAIN HOME | 22,683.68 | 0.4176 | 9,472.02 | Y |
| 6602 | CITY OF COTTER | 3,307.90 | 0.4176 | 1,381.28 | Y |
| 6603 | CITY OF NORFORK | 2,191.58 | 0.4176 | 915.14 | Y |
| 6604 | CITY OF GASSVILLE | 3,602.52 | 0.4176 | 1,504.30 | Y |
| 6605 | CITY OF BIG FLAT | 68.21 | 0.4176 | 28.48 | Y |
| 6606 | CITY OF SALESVILLE | 931.01 | 0.4176 | 388.76 | Y |
| 6607 | CITY OF LAKEVIEW | 1,215.02 | 0.4176 | 507.36 | Y |
| 6700 | SD-9 MOUNTAIN HOME SCHOOLS | 62,880.85 | 0.4176 | 26,257.15 | Y |
| 6701 | SD-60 COTTER SCHOOLS | 6,526.83 | 0.4176 | 2,725.41 | Y |
| 6702 | SD-61 NORFORK SCHOOLS | 8,158.07 | 0.4176 | 3,406.56 | Y |
| 6703 | SD-15 VIOLA SCHOOLS | 2,116.78 | 0.4176 | 883.90 | Y |
| 6704 | SD-30 MOUNTAIN VIEW SCHOOLS | 163.42 | 0.4176 | 68.24 | Y |
| 6705 | SD-50 CALICO ROCK SCHOOLS | 173.92 | 0.4176 | 72.62 | Y |
| 6706 | ASU - MOUNTAIN HOME | 38,729.06 | 0.4176 | 16,172.09 | Y |
| | | 580,736.31 | | 242,497.99 | |

Baxter County
 Summary Statement of Operation
 Expenditures
 25-01 to 25-13
 01/01/2025 - 12/31/2025 Posted on or Before 03/02/2026
 1000 COUNTY GENERAL

| Account Description | Orig Budget | Amendments | 12/01 - 12/31 | | Year to Date | | Balance | Used % |
|--------------------------------------|-------------------|------------------|-------------------|--------------|--------------|-------------------|------------------|--------------|
| | | | Amend Budget | Trans | Enc | Trans | | |
| 1000.0103 COUNTY TREASURER | | | | | | | | |
| 1001 SALARIES FULL-TIME | 144,377.11 | 25,800.00 | 170,177.11 | 0.00 | 0.00 | 159,981.50 | 10,195.61 | 94.01 |
| 1002 PARTTIME SALARIES | 30,496.80 | 0.00 | 30,496.80 | 0.00 | 0.00 | 19,023.70 | 11,473.10 | 62.38 |
| 1005 OVERTIME & OTHER PREMI | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 118.88 | 1,881.12 | 5.94 |
| 1006 SOCIAL SECURITY | 13,530.85 | 1,973.70 | 15,504.55 | 0.00 | 0.00 | 13,450.57 | 2,053.98 | 86.75 |
| 1007 RETIREMENT | 27,097.08 | 3,952.56 | 31,049.64 | 0.00 | 0.00 | 27,441.87 | 3,607.77 | 88.38 |
| 1009 HEALTH INSURANCE | 15,876.00 | 3,310.00 | 19,186.00 | 0.00 | 0.00 | 16,536.75 | 2,649.25 | 86.19 |
| 1010 WORKMEN'S COMPENSATION | 141.50 | 24.56 | 166.06 | 0.00 | 0.00 | 130.00 | 36.06 | 78.28 |
| 1011 UNEMPLOYMENT COMPENSAT | 283.00 | 41.28 | 324.28 | 0.00 | 0.00 | 28.00 | 296.28 | 8.63 |
| Sub Total Personnel Services | 233,802.34 | 35,102.10 | 268,904.44 | 0.00 | 0.00 | 236,711.27 | 32,193.17 | 88.03 |
| 2001 GENERAL SUPPLIES | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 3,755.89 | 1,244.11 | 75.12 |
| 2002 SMALL EQUIPMENT | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.00 | 3,910.01 | 89.99 | 97.75 |
| Sub Total Supplies | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 0.00 | 7,665.90 | 1,334.10 | 85.18 |
| 3009 OTHER PROFESSIONAL SER | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 384.00 | 1,616.00 | 19.20 |
| 3015 ASSN. RISK MANAGEMENT | 400.00 | 0.00 | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | 100.00 |
| 3020 TELEPHONE & FAX | 2,000.00 | 0.00 | 2,000.00 | 18.93 | 0.00 | 260.80 | 1,739.20 | 13.04 |
| 3021 POSTAGE | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 14.65 | 1,985.35 | 0.73 |
| 3030 TRAVEL | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 728.00 | 272.00 | 72.80 |
| 3040 ADVERTISING AND PUBLIC | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 360.00 | 640.00 | 36.00 |
| 3090 DUES AND MEMBERSHIPS | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 325.00 | 1,175.00 | 21.67 |
| 3094 MEALS AND LODGING | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 872.50 | 1,127.50 | 43.63 |
| 3101 TRAINING AND EDUCATION | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 800.00 | 1,200.00 | 40.00 |
| Sub Total Other Charges | 13,900.00 | 0.00 | 13,900.00 | 18.93 | 0.00 | 4,144.95 | 9,755.05 | 29.82 |
| Dept Total * COUNTY TREASURER | 256,702.34 | 35,102.10 | 291,804.44 | 18.93 | 0.00 | 248,522.12 | 43,282.32 | 85.17 |

Prepared by: Johnny Harris
 SOP.RPT

Funds : ALL
 Printed 05:40:08 02 MAR 2026
 Depts : ALL
 Lines : ALL

IT

Baxter County
 Summary Statement of Operation
 Expenditures
 25-01 to 25-13
 01/01/2025 - 12/31/2025
 1000 COUNTY GENERAL

Posted on or Before 03/02/2026

| Account Description | Orig Budget | Amendments | Amend Budget | 12/01 - 12/31 | | Enc | Year to Date | Enc | Balance | Used |
|-------------------------------------|-------------------|-----------------|-------------------|-----------------|-------------------|-------------|------------------|-------------|------------------|--------------|
| | | | | Trans | Trans | | | | | |
| 1000-0115 IT DEPARTMENT | | | | | | | | | | |
| 1001 SALARIES FULL-TIME | 119,384.71 | 0.00 | 119,384.71 | 0.00 | 118,163.21 | 0.00 | 1,221.50 | 0.00 | 1,221.50 | 98.98 |
| 1005 OVERTIME/PREM. COMP. | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 84.70 | 0.00 | 915.30 | 0.00 | 915.30 | 8.47 |
| 1006 SOCIAL SECURITY | 9,209.43 | 0.00 | 9,209.43 | 0.00 | 8,755.31 | 0.00 | 454.12 | 0.00 | 454.12 | 95.07 |
| 1007 RETIREMENT | 18,442.94 | 0.00 | 18,442.94 | 0.00 | 18,268.22 | 0.00 | 174.72 | 0.00 | 174.72 | 99.05 |
| 1009 HEALTH INSURANCE | 15,876.00 | 0.00 | 15,876.00 | 0.00 | 14,552.34 | 0.00 | 1,323.66 | 0.00 | 1,323.66 | 91.66 |
| 1010 WORKMEN'S COMPENSATION | 96.31 | 0.00 | 96.31 | 0.00 | 89.00 | 0.00 | 7.31 | 0.00 | 7.31 | 92.41 |
| 1011 UNEMPLOYMENT COMPENSAT | 192.62 | 0.00 | 192.62 | 0.00 | 28.00 | 0.00 | 164.62 | 0.00 | 164.62 | 14.54 |
| 1012 OTHER FRINGE BENEFITS | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| Sub Total Personnel Services | 164,202.01 | 1,000.00 | 165,202.01 | 0.00 | 160,940.78 | 0.00 | 4,261.23 | 0.00 | 4,261.23 | 97.42 |
| 2001 GENERAL SUPPLIES | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 262.58 | 0.00 | 737.42 | 0.00 | 737.42 | 26.26 |
| 2002 SMALL EQUIPMENT | 11,500.00 | 0.00 | 11,500.00 | 1,473.42 | 11,085.12 | 0.00 | 414.88 | 0.00 | 414.88 | 96.39 |
| Sub Total Supplies | 12,500.00 | 0.00 | 12,500.00 | 1,473.42 | 11,347.70 | 0.00 | 1,152.30 | 0.00 | 1,152.30 | 90.78 |
| 3015 ASSN. RISK MANAGEMENT | 425.00 | 0.00 | 425.00 | 0.00 | 425.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 3020 TELEPHONE AND FAX | 800.00 | 0.00 | 800.00 | 18.62 | 796.45 | 0.00 | 3.55 | 0.00 | 3.55 | 99.56 |
| 3023 INTERNET CONNECTION | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 952.33 | 0.00 | 47.67 | 0.00 | 47.67 | 95.23 |
| 3030 TRAVEL | 200.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 |
| 3052 LIABILITY INSURANCE | 325.00 | 0.00 | 325.00 | 0.00 | 21.00 | 0.00 | 304.00 | 0.00 | 304.00 | 6.46 |
| 3094 MEALS AND LODGING | 300.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 |
| 3101 TRAINING AND EDUCATION | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| 3102 COMPUTER SOFTWARE & MA | 22,000.00 | 0.00 | 22,000.00 | 2,405.28 | 20,142.21 | 0.00 | 1,857.79 | 0.00 | 1,857.79 | 91.56 |
| Sub Total Other Charges | 27,050.00 | 0.00 | 27,050.00 | 2,423.90 | 22,336.99 | 0.00 | 4,713.01 | 0.00 | 4,713.01 | 82.58 |
| Dept Total * IT DEPARTMENT | 203,752.01 | 1,000.00 | 204,752.01 | 3,897.32 | 194,625.47 | 0.00 | 10,126.54 | 0.00 | 10,126.54 | 95.05 |

~~194,625.47~~
 160,940.78 X 12% = 19,312.89
 33,684.69 X 13% = 4379.01
 123,691.90

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

IN THE MATTER OF PRORATING THE
COMPUTER EXPENSES BACK TO THE
INDIVIDUAL OFFICES CONCERNED

COURT ORDER NO 2025-09

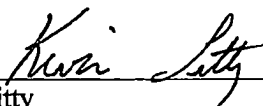
NOW on the 21st day of November, 2025, a day on which this Court deems to be in session, comes on for consideration the prorating of the expenses of operating the Baxter County Computer Department, said expenses to be prorated by time used by the individual offices concerned on a time-sharing basis, and the Court finds the following:

1. That the office of the Assessor, the office of the Collector, office of County & Circuit Clerk, office of the County Judge, office of the Sheriff, Road & Bridge department and the office of the Treasurer were the users of the Baxter County Computer Department during the year of 2025.
2. That the pro-rata share of each county office has been determined to be set forth below:

| | Personal Services | Office Expense |
|------------------------|----------------------|-------------------|
| Assessor | 5 % | 5 % |
| Collector | 5 % | 5 % |
| County & Circuit Clerk | 20 % | 10 % |
| County Judge | 10 % | 6 % |
| Sheriff | 5 % | 5 % |
| Treasurer | <u>12 %</u> | <u>13 %</u> |
| Road & Bridge | 11 % | 12 % |
| Computer Dept | 10 % | 30 % |
| Veterans Services | 5 % | 5 % |
| Juvenile Services | 5 % | 2 % |
| OEM/911 | 5 % | 2 % |
| HR Department | 5 % | 3 % |
| County Airport | 2 % | 2 % |
| Total | 100 % | 100 % |

3. That the future expense of operating the Baxter County IT Department be prorated by time used by the individual offices concerned at the first of each year for the previous fiscal year, and the information shall be set forth in a Court Order annually.

THEREFORE, this Court hereby requests that the Arkansas State Legislative Auditing Division utilize the above information for their annual audit to assist them in making a more accurate estimate of the expense of the operation of each office.



Kevin Litty
Baxter County Judge



File Type

C202500111
FILED FOR RECORD
BY: LISA PEMBERTON
11-24-2025 08:18:55 AM

ORDER COUNTY

CANADA REFSF

**EXHIBIT 5
BAXTER COUNTY ARKANSAS
2024 COLLECTED IN 2025
COLLECTOR'S COMMISSION AND RATE SHEET**

IV. Reappraisal Expense

| | | | | | |
|-----------------------|------|---|-------------------------|---|----------------|
| Included in III above | 0.00 | / | 40,956,130.00 | = | 0.0000000 rate |
| | | | line 9+homestead credit | | |

V. Advertising Expense

| | | | | | |
|---------------------------------------|----------|---|--|---|----------------|
| Real | 2,233.50 | / | 1,051,052.54 | = | 0.0021250 rate |
| Cost Prorated - Real (from Exh 6) | | | Delinq Real Estate Tax less Delinq Imp Tax less Delq. Homestead Credit Amount | | |
| Personal | 4,991.00 | / | 618,997.79 | = | 0.0080630 rate |
| Cost Prorated - Personal (from Exh 6) | | | Delq. Personal Tax | | |

VI. County Clerk's Fees (Original Charge)

| | | | | | |
|-----------------------------|--------|--|---------------------------|--|-------------------------|
| Improvement Tax | | | Total | | |
| Briarcliff Improvement Dist | 1.375% | | 178,074.03 | | 2,448.52 |
| Other Imp Dist & Vol taxes | 1.500% | | 1,898,227.65 | | 28,473.41 |
| Total Improvements | | | <u>2,076,301.68</u> | | <u>30,921.93</u> |
| Timber tax | 2.000% | | 28,674.15 | | 573.48 |
| | | | Total County Clerk's Fees | | <u><u>31,495.41</u></u> |

VII. County Equalization Board

| | | | | | |
|-----------------------|----------------------------------|--|---------------|--|----------------|
| Included in III above | 0.00 (line 9 + homestead credit) | | 40,956,130.00 | | 0.0000000 rate |
| Expenses | | | | | |

| | | | | | |
|---|------------|---|---------------|---|----------------|
| VIII. Collector's and Treasurer's Interest | 105,314.84 | / | 36,753,968.76 | = | 0.0028654 rate |
| | | | line 13 | | |

IX. Assessor's Fee (Ark. Code Ann. 26-26-201)

An Assessor's fee of 50 cents shall be charged on each delinquent personal assessment for the benefit of the Assessor and shall be collected by the tax collector in the usual manner. The Assessor's office expense is reduced by the total amount of these fees (unless the County has established an Assessor's Late Assessment Fee Fund per Ark. Code Ann 26-26-201) to calculate the Assessor's Salary and Expense reimbursement factor.

X. Postage (Ark. Code Ann. 26-35-706)

The Tax Collector may charge a first class postage fee for mailing tax statements. If the postage fee is collected, the postage fees are to be accounted for on the Collector's final settlement or the postage fees received may be used to purchase postage that month with the remaining postage fees being turned over to

| | | | | |
|-----------------------------------|--------|-----|--------|-----------|
| XI Collector's Bond Pemium | 804.38 | 20% | 160.88 | 0.0000044 |
|-----------------------------------|--------|-----|--------|-----------|

I + Costs[®] 194,625.47



TREASURER OF STATE

John Thurston
Treasurer

500 Woodlane Street, Suite 220
Little Rock, Arkansas 72201

Baxter County Treasurer
1 East Seventh Street
Suite 101
Mountain Home, AR 72653

County and Municipal Aid Distribution For July, 2025

Bank Expense Date: 8/8/2025

| | | |
|---|--|------------------|
| MLC0100 - County General | | |
| July Revenues | | \$24,027.98 |
| * <u>-Blanket Bond Payment</u> | | <u>\$-804.38</u> |
| -Cyber Response Payment | | \$-4,036.69 |
| -Mineral Royalties | | \$14,665.72 |
| -Property Reappraisal (Act 60 of 2025) | | \$-2,675.54 |
| -Prosecutor Salary (Act 140 of 2024) | | \$-994.02 |
| -Transfer to TBS (Act 541 of 2025) | | \$-2,137.29 |
| | | <hr/> |
| MLC0100 - County General Distribution | | \$28,045.78 |
| <i>Direct Deposited into Bank Account # ending in 6675 - Routing # 7477</i> | | |
| MLC0200 - County Electric Vehicle Registration Fee | | |
| July Revenues | | \$1,066.70 |
| | | <hr/> |
| MLC0200 - County Electric Vehicle Registration Fee Distribution | | \$1,066.70 |
| <i>Direct Deposited into Bank Account # ending in 6675 - Routing # 7477</i> | | |
| MLC0200 - County Highway Severance | | |
| July Revenues | | \$2,224.11 |
| | | <hr/> |
| MLC0200 - County Highway Severance Distribution | | \$2,224.11 |
| <i>Direct Deposited into Bank Account # ending in 6675 - Routing # 7477</i> | | |
| MLC0200 - County Special | | |
| July Revenues | | \$182,656.77 |
| -County Four Lane Highway Construction | | \$414.18 |
| -Interest Earned Highway Funds TAS | | \$1,370.62 |
| -Prior Year Auto Fees Revenue Correction | | \$24.14 |
| -Prior Year Boat Registration Revenue Correction | | \$-0.12 |
| | | <hr/> |
| MLC0200 - County Special Distribution | | \$184,465.59 |

2025

\$ 160.88

Baxter County
 Claim Accrual
 For Fund - 1000
 12/31/2025 To 12/31/2025

| Claim | Claim Date | Pavee | Total Claim Check # | Check Date | Post Account | Job | Amount Post |
|---|------------|---------------------------|----------------------|------------|----------------|-----|-----------------|
| 26.116 | 12/31/25 | ALLEN ENTERPRISES, INC AI | 3,441.40 5310*74154 | 01/06/26 | 1000.0900.2023 | | 3,441.40 Y |
| Total For Vendor 01605 ALLEN ENTERPRISES, INC AIRPORT LIGHTING SALES | | | | | | | 3,441.40 |
| 26.307 | 12/31/25 | AMANDA RYCHTARIK | 105.00 5310*74301 | 01/20/26 | 1000.0801.3090 | | 105.00 Y |
| Total For Vendor 02397 AMANDA RYCHTARIK | | | | | | | 105.00 |
| 26.177 | 12/31/25 | ANNALISE SIMER | 25.90 5310*74201 | 01/08/26 | 1000.0409.3030 | | 25.90 Y |
| Total For Vendor 02367 ANNALISE SIMER | | | | | | | 25.90 |
| 26.313 | 12/31/25 | ARVEST | 12,946.85 5310*74307 | 01/20/26 | 1000.0100.3020 | | 34.57 Y |
| | | | | | 1000.0100.3030 | | 20.00 Y |
| | | | | | 1000.0101.3020 | | 56.56 Y |
| | | | | | 1000.0103.3020 | | 18.93 Y ← |
| | | | | | 1000.0104.3020 | | 89.71 Y |
| | | | | | 1000.0105.3020 | | 64.15 Y |
| | | | | | 1000.0111.2001 | | 134.44 Y |
| | | | | | 1000.0111.2003 | | 84.84 Y |
| | | | | | 1000.0111.2020 | | 1,284.94 Y |
| | | | | | 1000.0111.2023 | | 356.77 Y |
| | | | | | 1000.0111.2029 | | 407.35 Y |
| | | | | | 1000.0115.2002 | | 1,473.42 Y |
| | | | | | 1000.0115.3020 | | 18.62 Y |
| | | | | | 1000.0115.3102 | | 1,910.28 Y |
| | | | | | 1000.0140.2001 | | 1,204.50 Y |
| | | | | | 1000.0140.2024 | | 19.99 Y |
| | | | | | 1000.0140.3020 | | 15.81 Y |
| | | | | | 1000.0140.3101 | | 208.38 Y |
| | | | | | 1000.0151.2008 | | 269.38 Y |
| | | | | | 1000.0300.2001 | | 583.43 Y |
| | | | | | 1000.0300.3020 | | 553.70 Y |
| | | | | | 1000.0415.3020 | | 38.39 Y |
| | | | | | 1000.0416.2050 | | 1,433.06 Y |
| | | | | | 1000.0416.3020 | | 22.15 Y |
| | | | | | 1000.0419.3020 | | 21.36 Y |
| | | | | | 1000.0500.2001 | | 24.52 Y |
| | | | | | 1000.0500.2024 | | 39.42 Y |
| | | | | | 1000.0500.3007 | | 125.00 Y |
| | | | | | 1000.0500.3020 | | 16.83 Y |
| | | | | | 1000.0800.3020 | | 26.49 Y |
| | | | | | 1000.0801.3020 | | 18.27 Y |
| 26.699 | 12/31/25 | ARVEST | 502.26 5310*74603 | 02/19/26 | 1000.0111.2020 | | 258.15 Y |

Prepared by: Jenay Mize
 Canda Reese Baxter County & Circuit Clerk

AP.CLAIM.ACCRUAL
 Printed 11:22:04 06 MAR 2026

BAXTER COUNTY Treasurer
 Treasurer Commission Report
 Commission from Receipts
 01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|----------------------|-------------------|
| 01.1000.7001 GEN. REVENUE TURNBACK | 267,720.44 | 5,354.39 |
| 01.1000.7004 PROPERTY TAX RELIEF TRUST FUN | 398,746.66 | 7,974.93 |
| 01.1000.7005 REAL ESTATE TRANS. TAX SURPLU | 164,056.19 | 3,281.12 |
| 01.1000.7201 LOCAL PROP TAX - CURRENT | 2,181,770.45 | 43,635.41 |
| 01.1000.7202 LOCAL PROP TAX-DELINQ REAL ES | 75,532.09 | 1,510.63 |
| 01.1000.7203 LOCAL PROP TAX- DELINQ PERSON | 38,383.25 | 767.66 |
| 01.1000.7205 LOCAL PROP TAX-PENALTY DELINQ | 79,336.67 | 1,586.74 |
| 01.1000.7206 LOCAL PROP TAX-PENALTY DELINQ | 61,083.59 | 1,221.68 |
| 01.1000.7210 STATE LAND SALES | 7,451.60 | 149.04 |
| 01.1000.7213 EXCESS COMMISSION-COLLECTORS | 62,727.33 | 1,254.55 |
| 01.1000.7301 SALES TAX | 6,247,919.28 | 124,958.39 |
| 01.1000.7401 CIRCUIT COURT FINES | 225,059.13 | 4,501.18 |
| 01.1000.7402 DISTRICT COURT FINES | 242,116.48 | 4,842.36 |
| 01.1000.7409 DWI FINES | 1,665.00 | 33.30 |
| 01.1000.7410 DISTRICT COURT PROBATION FEES | 13,543.00 | 270.86 |
| 01.1000.7413 RESTI INSTALL FEES (770) | 24,182.07 | 483.65 |
| 01.1000.7414 RESTITUTION | 120.92 | 2.41 |
| 01.1000.7501 INTEREST INCOME | 171,459.20 | 3,429.22 |
| 01.1000.7502 CHECKING ACCOUNT INTEREST | 2.21 | 0.05 |
| 01.1000.7503 DEL PERSONAL INTEREST | 1,208.22 | 24.17 |
| 01.1000.7504 DEL RE INTEREST | 1,084.83 | 21.71 |
| 01.1000.7551 ESCHEATED TRUST FUND INTEREST | 260.67 | 5.21 |
| 01.1000.7601 CLERK'S FEES | 35,438.76 | 708.77 |
| 01.1000.7602 CIRC & CHANC CLERKS FEES | 39,628.79 | 792.57 |
| 01.1000.7603 SHERIFF'S FEES | 55,178.09 | 1,103.56 |
| 01.1000.8701 DONATIONS | 105.00 | 2.10 |
| 01.1000.8704 EXCESS PROCEEDS | 110,321.93 | 2,206.44 |
| 01.1000.8710 RENT | 27,000.00 | 540.00 |
| 01.1000.8715 WORKERS COMP TRUST DIVIDEND | 2,975.21 | 59.50 |
| 01.1000.8724 REIMB JUV SERVICE DETENTION | 7,980.37 | 159.62 |
| 01.1000.8731 PLANNING COMMISSION FEES | 675.00 | 13.50 |
| 01.1000.8734 REIMBURSEMENT - SMALL CLAIMS | 8,214.56 | 164.33 |
| 01.1000.8737 REIMBURSEMENTS - (TC) | 5,420.53 | 108.42 |
| 01.1000.8771 RETURNED CHECK FEE COLLECTOR | 996.94 | 19.94 |
| Total 1000 | 10,559,364.46 | 211,187.41 |
| 01.1001.7501 INTEREST INCOME | 7,380.79 | 147.62 |
| Total 1001 | 7,380.79 | 147.62 |
| 01.1003.7501 INTEREST INCOME | 21,326.28 | 426.53 |
| Total 1003 | 21,326.28 | 426.53 |
| 01.1004.7501 INTEREST INCOME | 62,111.06 | 1,242.22 |
| Total 1004 | 62,111.06 | 1,242.22 |
| 01.1800.7017 ANIMAL STATE AID (ACT 692 OF | 294.03 | 5.88 |
| 01.1800.7213 EXCESS COMMISSION-COLLECTORS | 760.41 | 15.21 |
| 01.1800.7501 INTEREST INCOME | 4,143.68 | 82.87 |
| 01.1800.8701 DONATIONS | 4,204.73 | 84.10 |

Prepared by: Jenay Mize
 TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
Treasurer Commission Report
Commission from Receipts
01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|---------------------|------------------|
| 01.1800.8727 ANIMAL CONTROL VOLUNTARY TAX | 88,188.56 | 1,763.79 |
| 01.1800.8728 ANIMAL CONTROL SPECIAL PROJEC | 1,011.00 | 20.22 |
| Total 1800 | 98,602.41 | 1,972.07 |
| 01.1803.7501 INTEREST INCOME | 4,253.63 | 85.08 |
| Total 1803 | 4,253.63 | 85.08 |
| 01.2000.7002 HWY REVENUE TURNBACK | 2,179,537.46 | 43,590.73 |
| 01.2000.7004 PROPERTY TAX RELIEF TRUST FUN | 312,210.12 | 6,244.20 |
| 01.2000.7006 SEVERANCE | 60,682.10 | 1,213.64 |
| 01.2000.7101 FED FLOOD CONTROL | 39,835.95 | 796.72 |
| 01.2000.7102 FED FOREST RESERVES | 11,598.85 | 231.97 |
| 01.2000.7110 FED PILT | 341,394.00 | 6,827.88 |
| 01.2000.7201 LOCAL PROP TAX - CURRENT | 1,576,041.24 | 31,520.83 |
| 01.2000.7202 LOCAL PROP TAX-DELINQ REAL ES | 56,872.11 | 1,137.42 |
| 01.2000.7203 LOCAL PROP TAX- DELINQ PERSON | 28,737.62 | 574.77 |
| 01.2000.7210 STATE LAND SALES | 5,514.33 | 110.28 |
| 01.2000.7213 EXCESS COMMISSION-COLLECTORS | 45,804.29 | 916.09 |
| 01.2000.7501 INTEREST INCOME | 64,603.88 | 1,292.06 |
| 01.2000.8710 RENT/LEASE | 12,000.00 | 240.00 |
| 01.2000.8712 SALE OF MATERIALS | 14,868.15 | 297.36 |
| 01.2000.8715 WORKERS COMP TRUST DIVIDEND | 3,213.16 | 64.26 |
| 01.2000.8737 REIMBURSEMENTS - (TC) | 5,536.53 | 110.73 |
| Total 2000 | 4,758,449.79 | 95,168.94 |
| 01.2003.7002 HIGHWAY REVENUE TURNBACK | 189,754.13 | 3,795.09 |
| 01.2003.7501 INTEREST INCOME | 18,495.17 | 369.91 |
| Total 2003 | 208,249.30 | 4,165.00 |
| 01.3001.7501 INTEREST INCOME | 43,337.88 | 866.78 |
| Total 3001 | 43,337.88 | 866.78 |
| 01.3002.7412 COURT AUTOMATION REVENUE | 19,619.36 | 392.41 |
| 01.3002.7501 INTEREST INCOME | 13,033.92 | 260.68 |
| Total 3002 | 32,653.28 | 653.09 |
| 01.3004.7016 ASSESSOR'S COMMISSIONS | 19,389.93 | 387.80 |
| 01.3004.7501 INTEREST INCOME | 6,710.36 | 134.21 |
| Total 3004 | 26,100.29 | 522.01 |
| 01.3006.7501 INTEREST INCOME | 40,370.71 | 807.39 |
| 01.3006.7602 RECORDERS FEES | 339,417.00 | 6,788.34 |
| Total 3006 | 379,787.71 | 7,595.73 |
| 01.3008.7004 PROPERTY TAX RELIEF TRUST FUN | 142,409.52 | 2,848.19 |

Prepared by: Jenay Mize
TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
Treasurer Commission Report
Commission from Receipts
01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|-------------------|------------------|
| 01.3008.7201 LOCAL PROP TAX-CURRENT | 756,806.83 | 15,136.15 |
| 01.3008.7202 LOCAL PROP TAX-DELINQ REAL ES | 26,977.68 | 539.55 |
| 01.3008.7203 LOCAL PROP TAX-DELINQ PERSONA | 13,751.48 | 275.04 |
| 01.3008.7210 STATE LAND SALES | 2,661.22 | 53.24 |
| 01.3008.7213 EXCESS COMMISSION-COLLECTORS | 21,811.21 | 436.22 |
| 01.3008.7501 INTEREST INCOME | 2,586.14 | 51.73 |
| 01.3008.8737 MISCELLANEOUS- (TC) | 1,224.08 | 24.48 |
| Total 3008 | 968,228.16 | 19,364.60 |
| 01.3010.7501 INTEREST INCOME | 289.10 | 5.78 |
| 01.3010.7601 CO. & PROBATE CLERKS FEES | 690.00 | 13.80 |
| Total 3010 | 979.10 | 19.58 |
| 01.3012.7501 INTEREST INCOME | 2,798.28 | 55.95 |
| 01.3012.7604 CHILD SUPPORT COSTS | 1,700.00 | 34.00 |
| Total 3012 | 4,498.28 | 89.95 |
| 01.3016.7501 INTEREST INCOME | 642.96 | 12.86 |
| 01.3016.8740 BREATHALYZER FUND | 1,665.00 | 33.30 |
| Total 3016 | 2,307.96 | 46.16 |
| 01.3017.7450 CITY JAIL FEES OLD (7804) | 83,513.05 | 1,670.27 |
| 01.3017.7451 CO BOOKING & ADMIN FEES (OLD) | 33.00 | 0.66 |
| 01.3017.7501 INTEREST INCOME | 2,159.06 | 43.17 |
| Total 3017 | 85,705.11 | 1,714.10 |
| 01.3018.7451 CO BOOKING & ADMIN FEES (OLD) | 14,970.14 | 299.39 |
| 01.3018.7501 INTEREST INCOME | 606.63 | 12.13 |
| Total 3018 | 15,576.77 | 311.52 |
| 01.3019.7012 BOATING SAFETY ACT 122 OF 87 | 9,606.10 | 192.12 |
| 01.3019.7501 INTEREST INCOME | 3,972.02 | 79.43 |
| Total 3019 | 13,578.12 | 271.55 |
| 01.3020.7501 INTEREST INCOME | 7,854.80 | 157.12 |
| 01.3020.7701 '911 FUNDS | 49,934.55 | 998.74 |
| 01.3020.7702 CMRS/911 | 570,619.54 | 11,412.39 |
| 01.3020.7703 PSAP SMART 911-PUB SAFE ANS P | 12,000.00 | 240.00 |
| 01.3020.8715 WORKERS COMP TRUST DIVIDEND | 259.52 | 5.19 |
| Total 3020 | 640,668.41 | 12,813.44 |
| 01.3024.7501 INTEREST INCOME | 3,228.62 | 64.58 |
| 01.3024.8741 PUBLIC DEFENDER COMM FEES-ACT | 1,525.10 | 30.51 |
| Total 3024 | 4,753.72 | 95.09 |

Prepared by: Jenay Mize
TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
 Treasurer Commission Report
 Commission from Receipts
 01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|---|---------------------|------------------|
| 01.3028.7501 INTEREST INCOME | 498.04 | 9.95 |
| Total 3028 | 498.04 | 9.95 |
| 01.3031.7401 CIRC COURT FINES & FORF | 65.00 | 1.30 |
| 01.3031.7501 INTEREST INCOME | 6,846.10 | 136.94 |
| 01.3031.7605 JUV PROBATION FEES | 15,240.25 | 304.81 |
| 01.3031.8725 JUVENILE SERVICES MISC. | 4,330.76 | 86.61 |
| Total 3031 | 26,482.11 | 529.66 |
| 01.3037.7501 INTEREST INCOME | 12,589.95 | 251.80 |
| 01.3037.8760 HANGAR FEES | 138,081.22 | 2,761.62 |
| 01.3037.8761 FUEL FLOWAGE FEES | 14,410.90 | 288.22 |
| Total 3037 | 165,082.07 | 3,301.64 |
| 01.3039.7501 INTEREST INCOME | 1,155.18 | 23.11 |
| 01.3039.7607 CIRCUIT CLERK COMM FEES | 699.25 | 13.99 |
| Total 3039 | 1,854.43 | 37.10 |
| 01.3042.7214 ASSESSOR LATE ASSESSMENT FEE | 2,027.00 | 40.53 |
| 01.3042.7501 INTEREST INCOME | 839.95 | 16.79 |
| Total 3042 | 2,866.95 | 57.32 |
| 01.3045.7402 DIST COURT FINES & FORF | 2,202.00 | 44.04 |
| 01.3045.7501 INTEREST INCOME | 21.30 | 0.44 |
| Total 3045 | 2,223.30 | 44.48 |
| 01.3400.7408 DRUG ENFORCEMENT | 330.00 | 6.60 |
| 01.3400.7501 INTEREST INCOME | 522.28 | 10.46 |
| 01.3400.7502 CHECKING ACCOUNT INTEREST | 1.34 | 0.03 |
| 01.3400.8701 DONATIONS | 925.00 | 18.50 |
| Total 3400 | 1,778.62 | 35.59 |
| 01.3401.7301 LOCAL TAXES - SALES TAX | 2,742,556.70 | 54,851.13 |
| 01.3401.7501 INTEREST INCOME | 69,570.55 | 1,391.41 |
| 01.3401.8715 WORKERS COMP TRUST DIVIDEND | 1,537.11 | 30.74 |
| Total 3401 | 2,813,664.36 | 56,273.28 |
| 01.3411.8701 DONATIONS | 8,733.85 | 174.68 |
| Total 3411 | 8,733.85 | 174.68 |
| 01.4001.7501 INTEREST INCOME | 20,375.94 | 407.52 |
| Total 4001 | 20,375.94 | 407.52 |

Prepared by: Jenay Mize
 TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
 Treasurer Commission Report
 Commission from Receipts
 01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|---------------------|------------------|
| 01.4801.7501 INTEREST INCOME | 7,210.21 | 144.20 |
| Total 4801 | 7,210.21 | 144.20 |
| 01.6006.7201 LOCAL PROP TAX - CURRENT | 25,293.60 | 505.87 |
| 01.6006.7202 LOCAL PROP TAX-DELINQ REAL ES | 1,647.68 | 32.96 |
| 01.6006.7210 STATE LAND SALES | 35.53 | 0.71 |
| 01.6006.7213 EXCESS COMMISSION-COLLECTORS | 307.03 | 6.14 |
| 01.6006.7501 INTEREST INCOME | 77.67 | 1.55 |
| Total 6006 | 27,361.51 | 547.23 |
| 01.6009.7501 INTEREST INCOME | 305.13 | 6.10 |
| Total 6009 | 305.13 | 6.10 |
| 01.6010.9012 AOJ RECEIVED | 285,231.07 | 5,704.69 |
| Total 6010 | 285,231.07 | 5,704.69 |
| 01.6012.7407 OTHER FINES AND FORFEITURES | 36,000.00 | 720.00 |
| Total 6012 | 36,000.00 | 720.00 |
| 01.6017.7451 CO BOOKING & ADMIN FEES (OLD) | 1,630.18 | 32.61 |
| 01.6017.7501 INTEREST INCOME | 80.89 | 1.63 |
| 01.6017.7804 PRISONER TELEPHONE SVC COMMIS | 4,962.39 | 99.25 |
| 01.6017.7805 PRISONER COMMISSARY SVC COMMI | 25,405.94 | 508.12 |
| Total 6017 | 32,079.40 | 641.61 |
| 01.6600.7004 PROPERTY TAX RELIEF TRUST FUN | 3,351.77 | 67.03 |
| 01.6600.7201 LOCAL PROP TAX - CURRENT | 21,598.37 | 431.97 |
| 01.6600.7202 LOCAL PROP TAX-DELINQ REAL ES | 1,649.39 | 32.98 |
| 01.6600.7203 LOCAL PROP TAX- DELINQ PERSON | 462.92 | 9.25 |
| 01.6600.7210 STATE LAND SALES | 1,920.52 | 38.41 |
| 01.6600.7213 EXCESS COMMISSION-COLLECTORS | 605.23 | 12.10 |
| 01.6600.7501 INTEREST INCOME | 72.48 | 1.45 |
| 01.6600.8737 MISCELLANEOUS- (TC) | 37.29 | 0.75 |
| Total 6600 | 29,697.97 | 593.94 |
| 01.6601.7004 PROPERTY TAX RELIEF TRUST FUN | 127,251.34 | 2,545.03 |
| 01.6601.7201 LOCAL PROP TAX - CURRENT | 931,872.50 | 18,637.46 |
| 01.6601.7202 LOCAL PROP TAX-DELINQ REAL ES | 26,997.21 | 539.93 |
| 01.6601.7203 LOCAL PROP TAX- DELINQ PERSON | 15,264.85 | 305.29 |
| 01.6601.7210 STATE LAND SALES | 2,531.98 | 50.65 |
| 01.6601.7213 EXCESS COMMISSION-COLLECTORS | 25,686.66 | 513.73 |
| 01.6601.7501 INTEREST INCOME | 3,094.58 | 61.89 |
| 01.6601.8737 MISCELLANEOUS- (TC) | 1,485.06 | 29.70 |
| Total 6601 | 1,134,184.18 | 22,683.68 |

Prepared by: Jenay Mize
 TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
Treasurer Commission Report
Commission from Receipts
01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|-------------------|-----------------|
| 01.6602.7004 PROPERTY TAX RELIEF TRUST FUN | 17,400.33 | 348.00 |
| 01.6602.7201 LOCAL PROP TAX - CURRENT | 135,852.61 | 2,717.05 |
| 01.6602.7202 LOCAL PROP TAX-DELINQ REAL ES | 6,681.21 | 133.63 |
| 01.6602.7203 LOCAL PROP TAX- DELINQ PERSON | 1,929.46 | 38.58 |
| 01.6602.7210 STATE LAND SALES | 83.95 | 1.68 |
| 01.6602.7213 EXCESS COMMISSION-COLLECTORS | 2,874.91 | 57.50 |
| 01.6602.7501 INTEREST INCOME | 440.46 | 8.81 |
| 01.6602.8737 MISCELLANEOUS- (TC) | 132.67 | 2.65 |
| Total 6602 | 165,395.60 | 3,307.90 |
| 01.6603.7004 PROPERTY TAX RELIEF TRUST FUN | 8,231.12 | 164.63 |
| 01.6603.7201 LOCAL PROP TAX - CURRENT | 95,570.13 | 1,911.41 |
| 01.6603.7202 LOCAL PROP TAX-DELINQ REAL ES | 2,339.09 | 46.76 |
| 01.6603.7203 LOCAL PROP TAX- DELINQ PERSON | 773.39 | 15.48 |
| 01.6603.7210 STATE LAND SALES | 73.30 | 1.47 |
| 01.6603.7213 EXCESS COMMISSION-COLLECTORS | 2,169.63 | 43.39 |
| 01.6603.7501 INTEREST INCOME | 304.73 | 6.09 |
| 01.6603.8737 MISCELLANEOUS- (TC) | 117.46 | 2.35 |
| Total 6603 | 109,578.85 | 2,191.58 |
| 01.6604.7004 PROPERTY TAX RELIEF TRUST FUN | 34,228.34 | 684.56 |
| 01.6604.7201 LOCAL PROP TAX - CURRENT | 124,281.46 | 2,485.62 |
| 01.6604.7202 LOCAL PROP TAX-DELINQ REAL ES | 11,269.17 | 225.38 |
| 01.6604.7203 LOCAL PROP TAX- DELINQ PERSON | 5,275.75 | 105.52 |
| 01.6604.7210 STATE LAND SALES | 573.77 | 11.48 |
| 01.6604.7213 EXCESS COMMISSION-COLLECTORS | 3,845.60 | 76.91 |
| 01.6604.7501 INTEREST INCOME | 444.95 | 8.90 |
| 01.6604.8737 MISCELLANEOUS- (TC) | 207.35 | 4.15 |
| Total 6604 | 180,126.39 | 3,602.52 |
| 01.6605.7004 PROPERTY TAX RELIEF TRUST FUN | 576.08 | 11.50 |
| 01.6605.7201 LOCAL PROP TAX - CURRENT | 2,621.70 | 52.43 |
| 01.6605.7202 LOCAL PROP TAX-DELINQ REAL ES | 58.35 | 1.16 |
| 01.6605.7203 LOCAL PROP TAX- DELINQ PERSON | 64.93 | 1.30 |
| 01.6605.7213 EXCESS COMMISSION-COLLECTORS | 77.52 | 1.55 |
| 01.6605.7501 INTEREST INCOME | 9.10 | 0.19 |
| 01.6605.8737 MISCELLANEOUS- (TC) | 4.30 | 0.08 |
| Total 6605 | 3,411.98 | 68.21 |
| 01.6606.7004 PROPERTY TAX RELIEF TRUST FUN | 8,194.40 | 163.89 |
| 01.6606.7201 LOCAL PROP TAX - CURRENT | 33,245.95 | 664.93 |
| 01.6606.7202 LOCAL PROP TAX-DELINQ REAL ES | 2,058.21 | 41.18 |
| 01.6606.7203 LOCAL PROP TAX- DELINQ PERSON | 1,504.32 | 30.09 |
| 01.6606.7210 STATE LAND SALES | 368.94 | 7.36 |
| 01.6606.7213 EXCESS COMMISSION-COLLECTORS | 1,005.53 | 20.11 |
| 01.6606.7501 INTEREST INCOME | 117.25 | 2.35 |
| 01.6606.8737 MISCELLANEOUS- (TC) | 55.00 | 1.10 |

Prepared by: Jenay Mize
TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
Treasurer Commission Report
Commission from Receipts
01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|----------------------|------------------|
| Total 6606 | 46,549.60 | 931.01 |
| 01.6607.7004 PROPERTY TAX RELIEF TRUST FUN | 14,041.02 | 280.82 |
| 01.6607.7201 LOCAL PROP TAX - CURRENT | 44,095.31 | 881.91 |
| 01.6607.7202 LOCAL PROP TAX-DELINQ REAL ES | 516.57 | 10.34 |
| 01.6607.7203 LOCAL PROP TAX- DELINQ PERSON | 453.05 | 9.05 |
| 01.6607.7213 EXCESS COMMISSION-COLLECTORS | 1,410.14 | 28.20 |
| 01.6607.7501 INTEREST INCOME | 161.35 | 3.22 |
| 01.6607.8737 MISCELLANEOUS- (TC) | 73.89 | 1.48 |
| Total 6607 | 60,751.33 | 1,215.02 |
| 01.6700.7004 PROPERTY TAX RELIEF TRUST FUN | 3,672,192.08 | 9,180.48 |
| 01.6700.7006 SEVERANCE | 2,062.59 | 5.15 |
| 01.6700.7101 FEDERAL FLOOD CONTROL | 126,009.09 | 315.02 |
| 01.6700.7201 LOCAL PROP TAX - CURRENT | 19,671,239.04 | 49,178.10 |
| 01.6700.7202 LOCAL PROP TAX-DELINQ REAL ES | 622,993.17 | 1,557.49 |
| 01.6700.7203 LOCAL PROP TAX- DELINQ PERSON | 343,741.37 | 859.35 |
| 01.6700.7210 STATE LAND SALES | 49,048.07 | 122.62 |
| 01.6700.7213 EXCESS COMMISSION-COLLECTORS | 566,200.89 | 1,415.50 |
| 01.6700.7501 INTEREST INCOME | 67,163.80 | 167.91 |
| 01.6700.8737 MISCELLANEOUS- (TC) | 31,692.56 | 79.23 |
| Total 6700 | 25,152,342.66 | 62,880.85 |
| 01.6701.7004 PROPERTY TAX RELIEF TRUST FUN | 436,681.13 | 1,091.71 |
| 01.6701.7006 SEVERANCE | 372.23 | 0.93 |
| 01.6701.7201 LOCAL PROP TAX - CURRENT | 1,935,815.74 | 4,839.53 |
| 01.6701.7202 LOCAL PROP TAX-DELINQ REAL ES | 118,119.63 | 295.30 |
| 01.6701.7203 LOCAL PROP TAX- DELINQ PERSON | 45,317.56 | 113.30 |
| 01.6701.7210 STATE LAND SALES | 6,950.39 | 17.38 |
| 01.6701.7213 EXCESS COMMISSION-COLLECTORS | 57,553.93 | 143.89 |
| 01.6701.7501 INTEREST INCOME | 6,750.47 | 16.88 |
| 01.6701.8737 MISCELLANEOUS- (TC) | 3,164.82 | 7.91 |
| Total 6701 | 2,610,725.90 | 6,526.83 |
| 01.6702.7004 PROPERTY TAX RELIEF TRUST FUN | 452,086.11 | 1,130.21 |
| 01.6702.7006 SEVERANCE | 243.91 | 0.60 |
| 01.6702.7101 FEDERAL FLOOD CONTROL | 14,388.75 | 35.97 |
| 01.6702.7102 FEDERAL FOREST RESERVES | 24,705.56 | 61.76 |
| 01.6702.7201 LOCAL PROP TAX - CURRENT | 2,496,053.45 | 6,240.14 |
| 01.6702.7202 LOCAL PROP TAX-DELINQ REAL ES | 113,048.62 | 282.61 |
| 01.6702.7203 LOCAL PROP TAX- DELINQ PERSON | 53,457.91 | 133.65 |
| 01.6702.7210 STATE LAND SALES | 25,110.20 | 62.78 |
| 01.6702.7213 EXCESS COMMISSION-COLLECTORS | 71,511.06 | 178.78 |
| 01.6702.7501 INTEREST INCOME | 8,496.94 | 21.25 |
| 01.6702.8737 MISCELLANEOUS- (TC) | 4,127.63 | 10.32 |
| Total 6702 | 3,263,230.14 | 8,158.07 |
| 01.6703.7004 PROPERTY TAX RELIEF TRUST FUN | 84,010.61 | 210.04 |
| 01.6703.7101 FEDERAL FLOOD CONTROL | 18,945.98 | 47.36 |

Prepared by: Jenay Mize
TR.COMMISSION.LIST

Printed 15:55:27 05 MAR 2026

BAXTER COUNTY Treasurer
Treasurer Commission Report
Commission from Receipts
01/01/2025 to 12/31/2025

| Account Description | Amount | Commission |
|--|----------------------|-------------------|
| 01.6703.7201 LOCAL PROP TAX - CURRENT | 669,077.96 | 1,672.70 |
| 01.6703.7202 LOCAL PROP TAX-DELINQ REAL ES | 35,741.02 | 89.34 |
| 01.6703.7203 LOCAL PROP TAX- DELINQ PERSON | 7,138.42 | 17.84 |
| 01.6703.7210 STATE LAND SALES | 10,228.51 | 25.57 |
| 01.6703.7213 EXCESS COMMISSION-COLLECTORS | 18,271.21 | 45.68 |
| 01.6703.7501 INTEREST INCOME | 2,209.08 | 5.52 |
| 01.6703.8737 MISCELLANEOUS- (TC) | 1,093.64 | 2.73 |
| Total 6703 | 846,716.43 | 2,116.78 |
| 01.6704.7004 PROPERTY TAX RELIEF TRUST FUN | 11,646.70 | 29.13 |
| 01.6704.7102 FEDERAL FOREST RESERVES | 5,567.45 | 13.91 |
| 01.6704.7201 LOCAL PROP TAX - CURRENT | 44,084.23 | 110.20 |
| 01.6704.7202 LOCAL PROP TAX-DELINQ REAL ES | 1,577.76 | 3.94 |
| 01.6704.7203 LOCAL PROP TAX- DELINQ PERSON | 911.57 | 2.29 |
| 01.6704.7213 EXCESS COMMISSION-COLLECTORS | 1,351.46 | 3.38 |
| 01.6704.7501 INTEREST INCOME | 156.83 | 0.39 |
| 01.6704.8737 MISCELLANEOUS- (TC) | 72.10 | 0.18 |
| Total 6704 | 65,368.10 | 163.42 |
| 01.6705.7004 PROPERTY TAX RELIEF TRUST FUN | 12,514.47 | 31.29 |
| 01.6705.7102 FEDERAL FOREST RESERVES | 4,523.55 | 11.31 |
| 01.6705.7201 LOCAL PROP TAX - CURRENT | 47,859.23 | 119.65 |
| 01.6705.7202 LOCAL PROP TAX-DELINQ REAL ES | 1,321.57 | 3.31 |
| 01.6705.7203 LOCAL PROP TAX- DELINQ PERSON | 1,630.24 | 4.07 |
| 01.6705.7213 EXCESS COMMISSION-COLLECTORS | 1,465.35 | 3.66 |
| 01.6705.7501 INTEREST INCOME | 170.18 | 0.43 |
| 01.6705.8737 MISCELLANEOUS- (TC) | 81.48 | 0.20 |
| Total 6705 | 69,566.07 | 173.92 |
| 01.6706.7004 PROPERTY TAX RELIEF TRUST FUN | 284,819.05 | 5,696.38 |
| 01.6706.7201 LOCAL PROP TAX - CURRENT | 1,513,613.56 | 30,272.28 |
| 01.6706.7202 LOCAL PROP TAX-DELINQ REAL ES | 53,951.73 | 1,079.04 |
| 01.6706.7203 LOCAL PROP TAX- DELINQ PERSON | 27,502.63 | 550.05 |
| 01.6706.7210 STATE LAND SALES | 5,322.51 | 106.46 |
| 01.6706.7213 EXCESS COMMISSION-COLLECTORS | 43,622.42 | 872.45 |
| 01.6706.7501 INTEREST INCOME | 5,172.27 | 103.44 |
| 01.6706.8737 MISCELLANEOUS- (TC) | 2,448.15 | 48.96 |
| Total 6706 | 1,936,452.32 | 38,729.06 |
| | 57,043,757.02 | 580,736.31 |