



# IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

## COURT ORDER NO. 2026 – 8

### IN THE MATTER OF TRANSFERRING FUNDS WITHIN VARIOUS DEPARTMENTS 2025 BUDGETS.

NOW on this 21st day of January, 2026, a day on which this Court deems to be in session, comes on for consideration the reallocation of expenditures within various departments 2025 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:

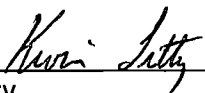
- \$ 1,250.00 from #1000-0415-2023 (Parts & Repairs) to #1000-0415-2001 (General Supplies)
- \$ 650.00 from #1000-0415-2007 (Fuel, Oils & Lub) to #1000-0415-2024 (Maint. Cont)
- \$ 1,854.22 from #1000-0416-3020 (Tel & Fax) to #1000-0416-2050 (P.A. Operating)
- \$ 52.33 from #1000-0100-3020 (Tel & Fax) to #1000-0100-3023 (Internet)
- \$ 99.59 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3218 (Elec. - Pub Def)
- \$ 1,647.94 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3200 (Elec. - Courthouse)
- \$ 125.69 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3204 (Elec. - OEM & 911)
- \$ 554.63 from #1000-0111-3211 (Elec.-Co. Main) to #1000-0111-3209 (Elec.- Juvenile)
- \$ 148.44 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3400 (Water - Courthouse)
- \$ 35.20 from #1000-0111-3053 (Fleet Ins - Bldg ) to #1000-0111-3401 (Water - Southside)
- \$ 4.69 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3406 (Water – Safety/Train)
- \$ 1.50 from #1000-0111-3053 (Fleet Ins - Bldg) to #1000-0111-3410 (Water – Pub Def)
- \$ 52.33 from #1000-0140-3020 (Tel & Fax) to #1000-0140-3023 (Internet)
- \$ 253.66 from #1000-0900-3015 (Assn. Risk Mgmt) to #1000-0900-2023 (Parts & Repairs)
- \$ 2,049.55 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-2006 (Clothing and Uniforms)
- \$ 1,472.98 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-2023 (Parts & Repairs)
- \$ 95.65 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-2041 (Stoplight Repairs)

\$ 3,019.77 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-3009 (Other Prof Svcs)

\$ 53.22 from #2000-0201-3023 (Internet) to #2000-0201-3060 (Utilities - Elec)

\$ 735.31 from #3037-0900-3030 (Travel) to #3037-0900-3061 (Utilities - Gas)

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

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 01/20/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	Enc	Year to Date Trans	Enc	Balance	% Used
<b>1000.0415</b>	<b>JUVENILE SERVICES</b>									
1001	SALARIES FULL-TIME	452,487.60	0.00	452,487.60	0.00	0.00	439,380.02	0.00	13,107.58	97.10
1003	EXTRA HELP	8,240.00	0.00	8,240.00	0.00	0.00	0.00	0.00	8,240.00	0.00
1005	OVERTIME & OTHER PREMI	8,000.00	0.00	8,000.00	0.00	0.00	3,367.24	0.00	4,632.76	42.09
1006	SOCIAL SECURITY	35,857.66	0.00	35,857.66	0.00	0.00	33,645.59	0.00	2,212.07	93.83
1007	RETIREMENT	71,809.07	0.00	71,809.07	0.00	0.00	68,123.33	0.00	3,685.74	94.87
1009	HEALTH INSURANCE	63,504.00	0.00	63,504.00	0.00	0.00	56,224.95	0.00	7,279.05	88.54
1010	WORKMEN'S COMPENSATION	6,533.57	0.00	6,533.57	0.00	0.00	5,934.00	0.00	599.57	90.82
1011	UNEMPLOYMENT COMPENSAT	749.96	0.00	749.96	0.00	0.00	117.85	0.00	632.11	15.71
1012	OTHER FRINGE BENEFITS	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	100.00
	<b>Sub Total Personnel Services</b>	<b>647,181.86</b>	<b>2,000.00</b>	<b>649,181.86</b>	<b>0.00</b>	<b>0.00</b>	<b>608,792.98</b>	<b>0.00</b>	<b>40,388.88</b>	<b>93.78</b>
2001	GENERAL SUPPLIES	17,000.00	22,464.00	39,464.00	2,197.50	0.00	31,340.46	0.00	8,123.54	79.42
2002	SMALL EQUIPMENT	5,000.00	0.00	5,000.00	0.00	0.00	4,927.17	0.00	72.83	98.54
2007	FUELS OILS AND LUBRICA	25,000.00	-5,000.00	20,000.00	0.00	0.00	17,110.22	0.00	2,889.78	85.55
2023	PARTS AND REPAIRS	10,000.00	10,763.09	20,763.09	747.15	0.00	15,630.27	0.00	5,132.82	75.28
2024	MAINTENANCE CONTRACTS	11,000.00	-2,000.00	9,000.00	0.00	0.00	8,505.92	0.00	494.08	94.51
	<b>Sub Total Supplies</b>	<b>68,000.00</b>	<b>26,227.09</b>	<b>94,227.09</b>	<b>2,944.65</b>	<b>0.00</b>	<b>77,514.04</b>	<b>0.00</b>	<b>16,713.05</b>	<b>82.26</b>
3009	OTHER PROFESSIONAL SER	75,000.00	33,507.33	108,507.33	1,296.38	0.00	98,841.70	0.00	9,665.63	91.09
3015	ASSN. RISK MANAGEMENT	675.00	0.00	675.00	0.00	0.00	675.00	0.00	0.00	100.00
3020	TELEPHONE & FAX	5,000.00	-1,000.00	4,000.00	0.00	0.00	3,869.04	0.00	130.96	96.73
3021	POSTAGE	2,000.00	0.00	2,000.00	0.00	0.00	1,560.00	0.00	440.00	78.00
3030	TRAVEL	5,000.00	-4,261.00	739.00	0.00	0.00	738.06	0.00	0.94	99.87
3040	ADVERTISING AND PUBLIC	1,000.00	-487.00	513.00	0.00	0.00	0.00	0.00	513.00	0.00
3053	FLEET INSURANCE	5,000.00	1,675.00	6,675.00	0.00	0.00	6,675.00	0.00	0.00	100.00
3094	MEALS AND LODGING	1,000.00	724.00	1,724.00	0.00	0.00	1,463.79	0.00	260.21	84.91
3101	TRAINING & EDUCATION	2,000.00	-1,690.00	310.00	0.00	0.00	310.00	0.00	0.00	100.00
3201	HOST HOME/PER DIEM	3,500.00	155.00	3,655.00	300.00	0.00	3,655.00	0.00	0.00	100.00
3202	JUVENILE DETENTION	55,000.00	-41,499.50	13,500.50	3,631.94	0.00	12,758.28	0.00	742.22	94.50
	<b>Sub Total Other Charges</b>	<b>155,175.00</b>	<b>-12,876.17</b>	<b>142,298.83</b>	<b>5,228.32</b>	<b>0.00</b>	<b>130,545.87</b>	<b>0.00</b>	<b>11,752.96</b>	<b>91.74</b>
4002	BUILDINGS	40,000.00	-34,028.00	5,972.00	0.00	0.00	5,971.98	0.00	0.02	100.00
4003	IMPROVEMENTS OTHER THA	40,000.00	-29,125.00	10,875.00	0.00	0.00	10,875.00	0.00	0.00	100.00
4005	VEHICLES	40,000.00	77,744.52	117,744.52	0.00	0.00	114,400.00	0.00	3,344.52	97.16

*Order*

Prepared by: Johnny Harris  
SOP.RPT

Funds: ALL  
Depts: ALL

Printed 07:24:31  
20 JAN 2026

*Move \$1,250.00 from #1000-0415-2023 (Parts & Repairs) to #1000-0415-2001 (Gen Supp)*  
*Move \$650.00 from #1000-0415-2007 (Fuel, Oil, & Lub) to #1000-0415-2024 (Maint. Cont)*

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 01/20/2026

Account Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31		Year to Date		Enc	Balance	% Used
				Trans	Enc	Trans	Enc			
<b>1000.0415 JUVENILE SERVICES</b>										
Sub Total Capital Outlay	120,000.00	14,591.52	134,591.52	0.00	0.00	131,246.98	0.00	3,344.54	97.52	
<b>Dept Total * JUVENILE SERVICES</b>	990,356.86	29,942.44	1,020,299.30	8,172.97	0.00	948,099.87	0.00	72,199.43	92.92	

Prepared by: Johnny Harris  
 SOP.RPT

Funds : ALL  
 Depts : ALL  
 Lines : ALL

Printed 07:24:31 20 JAN 2026

*Count order needed*

**trish.beck@baxtercountyar.gov**

**From:** Cheryl Green <cgreen@bcjs.org>  
**Sent:** Tuesday, January 20, 2026 10:24 AM  
**To:** trish.beck@baxtercountyar.gov  
**Cc:** cgreen@bcjs.org; Pam Catlin  
**Subject:** FW: 2025 Budget

Trish,

There remains a couple of outstanding invoices we have not received yet from two vendors but the monies below pretty much finishes out the 2025 expenditures. The invoices we have on-hand are ready for claims to be submitted upon your approval to the info below.

Thanks. cg

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**From:** pcatlin@bcjs.org <pcatlin@bcjs.org>  
**Sent:** Tuesday, January 20, 2026 9:44 AM  
**To:** Cheryl Green <cgreen@bcjs.org>  
**Subject:** 2025 Budget

Ms. Green,

We need to move \$1,900 around to cover expenses:

- 1) \$1250.00 from Parts & Repairs (2023 has \$5,132.82) to Supplies (2001 currently will have after claims are processed -1,234.44)
- 2) \$650.00 from Fuel & Oil (2007 has \$1,877.04) to Maint & Serv. Contracts (2024 currently will have after claims are processed -645.07)

I will await your approval to forward to Trish.

Thank you.

Pam

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 01/20/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31		Year to Date	Enc	Balance	Used
					Trans	Enc				
<b>1000-0416 PROSECUTING ATTORNEY</b>										
1001	SALARIES FULL-TIME	210,047.25	0.00	210,047.25	0.00	207,964.15	0.00	2,083.10	99.01	
1004	CONTRACT LABOR	14,000.00	0.00	14,000.00	0.00	14,512.50	0.00	-512.50	103.66	
1005	OVERTIME/PREM. COMP	5,000.00	0.00	5,000.00	0.00	1,009.16	0.00	3,990.84	20.18	
1006	SOCIAL SECURITY	16,451.12	0.00	16,451.12	0.00	15,875.14	0.00	575.98	96.50	
1007	RETIREMENT	32,945.24	0.00	32,945.24	0.00	32,014.61	0.00	930.63	97.18	
1009	HEALTH INSURANCE	31,752.00	0.00	31,752.00	0.00	22,301.62	0.00	9,450.38	70.24	
1010	WORKMEN'S COMPENSATION	172.04	0.00	172.04	0.00	158.00	0.00	14.04	91.84	
1011	UNEMPLOYMENT COMPENSAT	344.08	0.00	344.08	0.00	56.00	0.00	288.08	16.28	
Sub Total Personnel Services		310,711.73	0.00	310,711.73	0.00	293,891.18	0.00	16,820.55	94.59	
2050	PROS. ATTY. OPERATING	16,000.00	0.00	16,000.00	0.00	17,854.22	0.00	-1,854.22	111.59	
2051	DEP. PROS. ATTY. OPERA	9,000.00	0.00	9,000.00	0.00	4,920.60	0.00	4,079.40	54.67	
Sub Total Supplies		25,000.00	0.00	25,000.00	0.00	22,774.82	0.00	2,225.18	91.10	
3015	ASSN. RISK MANAGEMENT	610.00	0.00	610.00	0.00	451.00	0.00	159.00	73.93	
3020	TELEPHONE & FAX	3,500.00	0.00	3,500.00	0.00	1,232.22	0.00	2,267.78	35.21	
3200	SPECIAL PROJECTS	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	
Sub Total Other Charges		5,110.00	0.00	5,110.00	0.00	1,683.22	0.00	3,426.78	32.94	
<b>Dept Total * PROSECUTING ATTOR</b>		<b>340,821.73</b>	<b>0.00</b>	<b>340,821.73</b>	<b>0.00</b>	<b>318,349.22</b>	<b>0.00</b>	<b>22,472.51</b>	<b>93.41</b>	

*Move \$1,854.22 from #1000-0416-3020 (Tel + Fax) to #1000-0416-2050 (P.A. Operating)*

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 01/20/2026

Account	Description	12/01 - 12/31		Year to Date		Enc	Balance	Used
		Orig Budget	Amendments	Trans	Enc			
<b>1000.0100</b>	<b>COUNTY JUDGE</b>							
1001	SALARIES FULL-TIME	219,405.57	0.00	0.00	0.00	217,950.50	1,455.07	99.34
1005	OVERTIME & OTHER PREMI	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
1006	SOCIAL SECURITY	16,861.03	0.00	0.00	0.00	16,604.27	256.76	98.48
1007	RETIREMENT	36,423.50	0.00	0.00	0.00	36,047.60	375.90	98.97
1009	HEALTH INSURANCE	23,814.00	0.00	0.00	0.00	7,490.67	16,323.33	31.45
1010	WORKMEN'S COMPENSATION	264.37	0.00	0.00	0.00	243.00	21.37	91.92
1011	UNEMPLOYMENT COMPENSAT	352.65	0.00	0.00	0.00	28.00	324.65	7.94
	Sub Total Personnel Services	298,121.12	0.00	0.00	0.00	278,364.04	19,757.08	93.37
2001	GENERAL SUPPLIES	8,500.00	-5,526.71	0.00	0.00	2,344.31	628.98	78.85
2024	MAINTENANCE CONTRACTS	1,300.00	-66.47	0.00	0.00	632.24	601.29	51.25
	Sub Total Supplies	9,800.00	-5,593.18	0.00	0.00	2,976.55	1,230.27	70.76
3009	OTHER PROFESSIONAL SER	0.00	18,000.00	0.00	0.00	9,000.00	9,000.00	50.00
3015	ASSN. RISK MANAGEMENT	600.00	0.00	0.00	0.00	600.00	0.00	100.00
3020	TELEPHONE & FAX	1,500.00	-500.00	0.00	0.00	453.03	546.97	45.30
3021	POSTAGE	400.00	0.00	0.00	0.00	250.40	149.60	62.60
3022	CELL PHONES AND PAGERS	600.00	0.00	0.00	0.00	492.03	107.97	82.01
3023	INTERNET CONNECTION	900.00	0.00	0.00	0.00	952.33	-52.33	105.81
3030	TRAVEL	2,500.00	-300.00	0.00	0.00	1,298.76	901.24	59.03
3035	ROAD COMMISSIONER EXP.	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
3040	ADVERTISING/PUBLICATIO	500.00	0.00	0.00	0.00	222.40	277.60	44.48
3090	DUES AND MEMBERSHIPS	3,000.00	-1,000.00	0.00	0.00	750.00	1,250.00	37.50
3094	MEALS AND LODGING	2,000.00	1,800.00	0.00	0.00	3,456.06	343.94	90.95
3101	TRAINING AND EDUCATION	1,000.00	0.00	0.00	0.00	850.00	150.00	85.00
	Sub Total Other Charges	15,000.00	18,000.00	0.00	0.00	18,325.01	14,674.99	55.53
4004	MACHINERY AND EQUIPMEN	0.00	5,526.71	0.00	0.00	5,526.71	0.00	100.00
	Sub Total Capital Outlay	0.00	5,526.71	0.00	0.00	5,526.71	0.00	100.00
	Dept Total * COUNTY JUDGE	322,921.12	17,933.53	0.00	0.00	305,192.31	35,662.34	89.54

Prepared by: Johnny Harris  
 SOP.RPT

Funds : ALL  
 Printed 07:24:31 20 JAN 2026  
 Depts : ALL  
 Lines : ALL

*Move \$52.33 from #1000-0100-3020 (Tel+Fax) to #1000-0100-3023 (Internet)*

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 01/20/2026

Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Trans	Year to Date	Enc	Balance	Used
<b>1000-0111 COUNTY BUILDINGS &amp; GROUNDS</b>											
1001	SALARIES FULL-TIME	262,332.01	0.00	262,332.01	0.00	0.00	248,504.43	0.00	0.00	13,827.58	94.73
1005	OVERTIME/PREM. COMP.	2,000.00	0.00	2,000.00	0.00	0.00	340.25	0.00	0.00	1,659.75	17.01
1006	SOCIAL SECURITY	20,259.65	0.00	20,259.65	0.00	0.00	18,880.06	0.00	0.00	1,379.59	93.19
1007	RETIREMENT	40,572.26	0.00	40,572.26	0.00	0.00	38,071.07	0.00	0.00	2,501.19	93.84
1009	HEALTH INSURANCE	47,628.00	0.00	47,628.00	0.00	0.00	38,035.86	0.00	0.00	9,592.14	79.86
1010	WORKMEN'S COMPENSATION	3,151.50	0.00	3,151.50	0.00	0.00	2,894.00	0.00	0.00	257.50	91.83
1011	UNEMPLOYMENT COMPENSAT	423.73	0.00	423.73	0.00	0.00	98.00	0.00	0.00	325.73	23.13
1012	OTHER FRINGE BENEFITS	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
Sub Total Personnel Services		376,867.15	0.00	376,867.15	0.00	0.00	346,823.67	0.00	0.00	30,043.48	92.03
2001	GENERAL SUPPLIES	2,000.00	0.00	2,000.00	0.00	0.00	1,607.55	0.00	0.00	392.45	80.38
2003	JANITORIAL SUPPLIES	30,000.00	27,600.00	57,600.00	4,330.23	0.00	57,385.28	0.00	0.00	214.72	99.63
2006	CLOTHING & UNIFORMS	800.00	1,200.00	2,000.00	85.40	0.00	1,557.35	0.00	0.00	442.65	77.87
2007	FUELS OILS AND LUBRICA	5,000.00	0.00	5,000.00	0.00	0.00	4,281.83	0.00	0.00	718.17	85.64
2020	BLDG. MATERIALS AND SU	165,000.00	-94,729.25	70,270.75	26.91	0.00	19,799.88	0.00	0.00	50,470.87	28.18
2023	PARTS AND REPAIRS	20,000.00	0.00	20,000.00	0.00	0.00	10,635.49	0.00	0.00	9,364.51	53.18
2024	MAINTENANCE CONTRACTS	20,000.00	66.47	20,066.47	0.00	0.00	16,545.73	0.00	0.00	3,520.74	82.45
2029	SMALL TOOLS	1,500.00	1,000.00	2,500.00	0.00	0.00	2,216.19	0.00	0.00	283.81	88.65
Sub Total Supplies		244,300.00	-64,862.78	179,437.22	4,442.54	0.00	114,029.30	0.00	0.00	65,407.92	63.55
3009	OTHER PROFESSIONAL SER	225,000.00	64,574.29	289,574.29	0.00	0.00	281,650.94	0.00	0.00	7,923.35	97.26
3015	ASSN. RISK MANAGEMENT	925.00	0.00	925.00	0.00	0.00	925.00	0.00	0.00	0.00	100.00
3022	CELL PHONES AND PAGERS	1,100.00	0.00	1,100.00	0.00	0.00	1,092.54	0.00	0.00	7.46	99.32
3023	INTERNET CONNECTION	1,900.00	200.00	2,100.00	0.00	0.00	2,097.12	0.00	0.00	2.88	99.86
3052	PROF. INS. - COUNTY BL	90,000.00	36,862.25	126,862.25	0.00	0.00	126,862.25	0.00	0.00	0.00	100.00
3053	FLEET INS. - BLDGS & G	4,000.00	0.00	4,000.00	0.00	0.00	1,699.00	0.00	0.00	2,301.00*	42.48
3104	COURT COMPLEX SECURITY	3,500.00	0.00	3,500.00	0.00	0.00	3,180.82	0.00	0.00	319.18	90.88
3200	ELECTRICITY - COURTHOU	14,000.00	2,800.00	16,800.00	1,876.23	0.00	18,447.94	0.00	0.00	-1,647.94	109.81
3201	ELECTRICITY - SOUTHSID	7,166.25	3,132.00	10,298.25	733.29	0.00	10,173.15	0.00	0.00	125.10	98.79
3203	ELECTRICITY - ROAD & B	11,550.00	947.52	12,497.52	812.24	0.00	11,311.40	0.00	0.00	1,186.12	90.51
3204	ELECTRICITY - OEM & 91	7,000.00	2,002.48	9,002.48	874.57	0.00	9,128.17	0.00	0.00	-125.69	101.40
3205	ELECTRICITY - COUNTY S	9,630.00	0.00	9,630.00	572.73	0.00	7,793.06	0.00	0.00	1,836.94	80.92
3206	ELECTRICITY - SAFETY/T	5,000.00	2,300.00	7,300.00	545.44	0.00	5,846.75	0.00	0.00	1,453.25	80.09
3207	ELECTRICITY - COURT CO	17,500.00	0.00	17,500.00	1,109.50	0.00	16,072.71	0.00	0.00	1,427.29	91.84
3208	ELECTRICITY - HEALTH D	8,000.00	0.00	8,000.00	542.78	0.00	7,273.71	0.00	0.00	726.29	90.92
3209	ELECTRICITY - JUVENILE	5,000.00	515.00	5,515.00	516.62	0.00	6,069.63	0.00	0.00	-554.63	110.06

Prepared by: Johnny Harris

Funds: ALL

Printed: 07:24:31 20 JAN 2026

SOB\_RPT

Lines: ALL

Move \$ 99.59 from #1000-0111-3053 (Fleet Ins) to #1000-0111-3218 (Elec. Pub. Util)

Move \$1,647.94 from #1000-0111-3053 (Fleet Ins) to #1000-0111-3200 (Electricity - Courthouse)

Move \$ 125.69 ' ' ' ' #1000-0111-3204 (Electricity - OEM + 910)

Move \$ 554.63 from #1000-0111-3211 (Elec - Co. Main) to #1000-0111-3209 (Electricity - Juvenile)

Move \$ 148.44 from #1000-0111-3053 (Fleet Ins) to #1000-0111-3400 (Water - Courthouse)



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 01/20/2026

Account Description	12/01 - 12/31		Year to Date		Balance	Used
	Orig Budget	Amendments	Trans	Enc		
<b>1000.0140 HUMAN RESOURCES</b>						
1001 SALARIES, FULL-TIME	64,064.09	0.00	0.00	0.00	46,509.66	17,554.43
1006 SOCIAL SECURITY	4,900.90	0.00	0.00	0.00	3,509.36	1,391.54
1007 RETIREMENT	9,814.62	0.00	0.00	0.00	7,125.33	2,689.29
1009 HEALTH INSURANCE	7,938.00	0.00	0.00	0.00	3,307.35	4,630.65
1010 WORKMEN'S COMPENSATION	51.25	0.00	0.00	0.00	47.00	4.25
1011 UNEMPLOYMENT COMPENSAT	102.50	0.00	0.00	0.00	15.80	86.70
<b>Sub Total Personnel Services</b>	<b>86,871.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,514.50</b>	<b>26,356.86</b>
2001 GENERAL SUPPLIES	20,800.00	0.00	0.00	0.00	14,057.43	6,742.57
2024 MAINTENANCE AND SERVIC	2,500.00	300.00	0.00	0.00	2,742.75	57.25
<b>Sub Total Supplies</b>	<b>23,300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,800.18</b>	<b>6,799.82</b>
3015 ASSN. RISK MANAGEMENT	370.00	0.00	0.00	0.00	370.00	0.00
3020 TELEPHONE & FAX	750.00	0.00	0.00	0.00	186.30	563.70
3021 POSTAGE	500.00	0.00	0.00	0.00	322.60	177.40
3023 INTERNET CONNECTION	900.00	0.00	0.00	0.00	952.33	52.33
3090 DUES AND MEMBERSHIPS	2,000.00	-300.00	0.00	0.00	374.00	1,326.00
3094 MEALS AND LODGING	5,000.00	0.00	0.00	0.00	0.00	5,000.00
3101 TRAINING AND EDUCATION	5,000.00	0.00	0.00	0.00	0.00	5,000.00
<b>Sub Total Other Charges</b>	<b>14,520.00</b>	<b>-300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,205.23</b>	<b>12,014.77</b>
<b>Dept Total * HUMAN RESOURCES</b>	<b>124,691.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,519.91</b>	<b>45,171.45</b>

*Move \$52.33 from #1000-0140-3020(Tel+Fax) to #1000-0140-3023(Internet)*

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 01/20/2026

Account Description	12/01 - 12/31		Year to Date		%	
	Orig Budget	Amendments	Trans	Enc		Balance
<b>1000.0900 AIRPORT</b>						
1001 SALARIES FULL-TIME	97,559.43	0.00	0.00	0.00	2,491.41	97.45
1005 OVERTIME & OTHER PREMI	1,000.00	0.00	0.00	0.00	995.68	0.43
1006 SOCIAL SECURITY	7,539.80	0.00	0.00	0.00	364.62	95.16
1007 RETIREMENT	15,099.30	0.00	0.00	0.00	534.95	96.46
1009 HEALTH INSURANCE	15,876.00	0.00	0.00	0.00	1,323.66	91.66
1010 WORKMEN'S COMPENSATION	1,783.93	0.00	0.00	0.00	142.93	91.99
1011 UNEMPLOYMENT COMP	157.70	0.00	0.00	0.00	129.70	17.76
Sub Total Personnel Services	139,016.16	0.00	0.00	0.00	5,982.95	95.70
2023 PARTS AND REPAIRS	6,000.00	-800.00	4,413.06	0.00	-253.66	104.88
Sub Total Supplies	6,000.00	-800.00	4,413.06	0.00	-253.66	104.88
3015 ASSN. RISK MANAGEMENT	800.00	0.00	0.00	0.00	800.00	0.00
3053 FLEET LIABILITY	0.00	800.00	0.00	0.00	0.00	100.00
Sub Total Other Charges	800.00	800.00	0.00	0.00	800.00	50.00
Dept Total * AIRPORT	145,816.16	0.00	4,413.06	0.00	6,529.29	95.52

*Move \$253,66 from #1000-0900-3015 (Assn-Risk Mgmt) to #1000-0900-2023 (Parts + Repairs)*

Baxter County  
 Summary Statement of Operation  
 Expenditures  
 25-01 to 25-13  
 01/01/2025 - 12/31/2025  
 2000 ROAD AND BRIDGE

Posted on or Before 01/20/2026

Account	Description	12/01 - 12/31		Year to Date		Enc	Balance	Used
		Orig Budget	Amend Budget	Trans	Enc			
<b>2000.0200</b>	<b>COUNTY ROAD &amp; BRIDGE</b>							
1001	SALARIES FULL-TIME	1,842,761.90	0.00	0.00	1,793,453.09	0.00	49,308.81	97.32
1005	OVERTIME/PREM. COMP.	15,000.00	0.00	0.00	1,447.96	0.00	13,552.04	9.65
1006	SOCIAL SECURITY	142,329.16	0.00	0.00	134,821.28	0.00	7,507.88	94.72
1007	RETIREMENT	285,030.42	0.00	0.00	275,289.15	0.00	9,741.27	96.58
1009	HEALTH INSURANCE	309,582.00	0.00	0.00	278,808.27	0.00	30,773.73	90.86
1010	WORKMEN'S COMPENSATION	48,346.26	0.00	0.00	44,427.00	0.00	3,919.26	91.09
1011	UNEMPLOYMENT COMPENSAT	2,976.82	0.00	0.00	553.22	0.00	2,423.60	18.58
1012	OTHER FRINGE BENEFITS	2,750.00	0.00	0.00	3,000.00	0.00	-250.00	109.09
	Sub Total Personnel Services	2,648,776.56	0.00	0.00	2,531,799.97	0.00	116,976.59	95.58
2001	GENERAL SUPPLIES	18,000.00	3,600.00	178.83	19,774.37	0.00	1,825.63	91.55
2002	SMALL EQUIPMENT	10,000.00	-2,500.00	0.00	3,470.45	0.00	4,029.55	46.27
2003	JANITORIAL SUPPLIES	0.00	1,200.00	215.48	1,390.40	0.00	-190.40	115.87
2006	CLOTHING AND UNIFORMS	37,000.00	2,800.00	2,656.37	41,849.55	0.00	-2,049.55	105.15
2007	FUELS OILS AND LUBRICA	275,000.00	-2,326.02	510.26	227,853.88	0.00	44,820.10	83.56
2008	TIRES	70,000.00	0.00	0.00	67,254.08	0.00	2,745.92	96.08
2020	RD. CONST. MATERIALS &	600,000.00	-29,507.88	886.76	418,633.67	0.00	151,858.45	73.38
2023	PARTS AND REPAIRS	225,000.00	20,000.00	5,711.18	246,472.98	0.00	-1,472.98	100.60
2024	MAINTENANCE AND SERVIC	10,000.00	3,500.00	0.00	11,925.93	0.00	1,574.07	88.34
2029	SMALL TOOLS	4,000.00	5,000.00	735.26	8,389.04	0.00	610.96	93.21
2041	STOP LIGHT REPAIRS	3,000.00	2,826.02	115.10	5,921.67	0.00	-95.65	101.64
	Sub Total Supplies	1,252,000.00	4,592.12	11,009.24	1,052,936.02	0.00	203,656.10	83.79
3009	OTHER PROFESSIONAL SER	5,000.00	4,407.88	0.00	12,427.65	0.00	-3,019.77	132.10
3015	ASSN. RISK MANAGEMENT	41,000.00	-11,500.00	0.00	17,875.89	0.00	11,624.11	60.60
3020	TELEPHONE AND FAX	3,000.00	-200.00	0.00	328.39	0.00	2,471.61	11.73
3022	CELL PHONES AND PAGERS	3,200.00	0.00	0.00	2,698.49	0.00	501.51	84.33
3023	INTERNET CONNECTION	1,800.00	200.00	0.00	1,823.40	0.00	176.60	91.17
3030	TRAVEL	2,000.00	500.00	0.00	2,176.33	0.00	323.67	87.05
3053	FLEET INSURANCE	54,050.00	0.00	0.00	50,312.00	0.00	3,738.00	93.08
3101	TRAINING AND EDUCATION	3,000.00	2,000.00	0.00	3,744.74	0.00	1,255.26	74.89
3150	STATE AID MATCHING FUN	140,000.00	-51,400.00	0.00	0.00	0.00	88,600.00	0.00
3151	QUARRY RECLAMATION FUN	22,000.00	0.00	0.00	0.00	0.00	22,000.00	0.00
	Sub Total Other Charges	275,050.00	-55,992.12	0.00	91,386.89	0.00	127,670.99	41.72

Prepared by: Johnny Harris  
 SOP.RPT  
 Funds : ALL Printed 07:24:31 20 JAN 2026  
 Depys : ALL Lines : ALL  
 Move \$2,049.55 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-2006 (Clothing + Uniforms)  
 Move \$1,472.98 " " #2000-0200-2003 (Parts + Repairs)  
 Move \$95.65 " " #2000-0200-2041 (Stop Light Repairs)  
 Move \$3,019.77 " " #2000-0200-3009 (Other Prof Ser)

Baxter County  
 Summary Statement of Operation  
 Expenditures  
 25-01 to 25-13  
 01/01/2025 - 12/31/2025  
 2000 ROAD AND BRIDGE

Posted on or Before 01/20/2026

Account Description	Orig Budget	Amendments	12/01 - 12/31		Year to Date	Enc	Balance	%
			Trans	Enc				
2000.0200 COUNTRY ROAD & BRIDGE								
4004 MACHINERY AND EQUIPMEN	600,000.00	-49,000.00	0.00	0.00	432,572.07	0.00	118,427.93	78.51
4005 PURCHASE OF VEHICLES	0.00	112,400.00	0.00	0.00	111,701.00	0.00	699.00	99.38
4008 ARK. HIGHWAY DEPT. AND	150.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00
Sub. Total Capital Outlay	600,150.00	63,400.00	0.00	0.00	544,273.07	0.00	119,276.93	82.02
Dept Total * COUNTRY ROAD & BRI	4,775,976.56	12,000.00	11,009.24	0.00	4,220,395.95	0.00	567,580.61	88.15

Prepared by: Johnny Harris  
 SOP.RPT

Funds : ALL  
 Printed 07:24:31 20 JAN 2026  
 Depts : ALL  
 Lines : ALL

Baxter County  
 Summary Statement of Operation  
 Expenditures  
 25-01 to 25-13

01/01/2025 - 12/31/2025 Posted on or Before 01/20/2026  
 2000 ROAD AND BRIDGE

Account Description	12/01 - 12/31		Year to Date		Enc	Balance	Used
	Orig Budget	Amend Budget	Trans	Enc			
<b>2000.0201 QUARRY</b>							
2001 GENERAL SUPPLIES	2,000.00	4,781.00	0.00	0.00	0.00	3,214.91	32.76
2007 FUELS OILS AND LUBRICA	70,000.00	70,000.00	0.00	0.00	0.00	26,702.30	61.85
2008 TIRES	30,000.00	27,219.00	9,925.00	0.00	0.00	14,375.69	47.19
2023 PARTS AND REPAIRS	155,000.00	154,343.00	1,819.56	0.00	0.00	13,106.31	91.51
2024 MAINTENANCE CONTRACTS	100,000.00	99,650.00	0.00	0.00	0.00	21,404.48	78.52
Sub Total Supplies	357,000.00	355,993.00	11,744.56	0.00	0.00	78,803.69	77.86
3004 ENGINEERING AND ARCHIT	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
3023 INTERNET CONNECTION	0.00	350.00	0.00	0.00	0.00	57.22	83.65
3060 UTILITIES - ELECTRICIT	1,500.00	1,500.00	189.24	0.00	0.00	-53.22	103.55
3100 OTHER MISCELLANEOUS	2,000.00	2,657.00	0.00	0.00	0.00	792.00	70.19
Sub Total Other Charges	6,500.00	7,507.00	189.24	0.00	0.00	3,796.00	49.43
Dept Total * QUARRY	363,500.00	363,500.00	11,933.80	0.00	0.00	82,599.69	77.28

*Move \$53.22 from #2000-0201-3023 (Internet) to #2000-0201-3060 (Utilities-Elec)*

Baxter County  
 Summary Statement of Operation  
 Expenditures  
 25-01 to 25-13

Posted on or Before 01/20/2026

01/01/2025 - 12/31/2025  
 3037 BAXTER COUNTY AIRPORT FUND

Account	Description	12/01 - 12/31		Year to Date		Enc	Balance	Used
		Orig Budget	Amend Budget	Trans	Enc			
<b>3037.0900</b>	<b>AIRPORT</b>							
2001	GENERAL SUPPLIES	0.00	25,000.00	2,975.52	0.00	0.00	13,339.80	46.64
2007	FUELS	0.00	3,500.00	65.11	0.00	0.00	767.60	78.07
2023	PARTS AND REPAIRS	0.00	25,000.00	0.00	0.00	0.00	10,746.89	57.01
	Sub Total Supplies	0.00	53,500.00	3,040.70	0.00	0.00	24,854.29	53.54
3009	OTHER PROFESSIONAL SER	0.00	17,894.00	0.00	0.00	0.00	0.66	100.00
3020	TELEPHONE & FAX	0.00	320.00	0.00	0.00	0.00	59.30	81.47
3021	POSTAGE	0.00	446.00	13.60	0.00	0.00	389.48	12.67
3023	INTERNET CONNECTION	0.00	900.00	0.00	0.00	0.00	378.60	57.93
3030	TRAVEL	0.00	1,880.00	0.00	0.00	0.00	1,537.52	19.22
3060	UTILITIES - ELECTRICITY	0.00	20,100.00	1,856.58	0.00	0.00	1,135.70	94.35
3061	UTILITIES - GAS	0.00	4,285.00	0.00	0.00	0.00	-735.31	117.16
3062	UTILITIES - WATER	0.00	4,500.00	366.08	0.00	0.00	395.97	91.20
3063	UTILITIES - WASTE DISP	0.00	2,500.00	0.00	0.00	0.00	524.07	79.04
3090	DUES AND MEMBERSHIPS	0.00	55.00	0.00	0.00	0.00	0.00	100.00
3094	MEALS AND LODGING	0.00	500.00	0.00	0.00	0.00	173.91	65.22
3101	TRAINING AND EDUCATION	0.00	200.00	0.00	0.00	0.00	0.00	100.00
3102	COMPUTER SOFTWARE & MA	0.00	6,300.00	0.00	0.00	0.00	204.12	96.76
	Sub Total Other Charges	0.00	59,880.00	2,236.26	0.00	0.00	4,064.02	93.21
4003	IMPROVEMENTS OTHER THA	0.00	11,620.00	0.00	0.00	0.00	0.00	100.00
4004	MACHINERY AND EQUIPMEN	0.00	10,000.00	0.00	0.00	0.00	100.50	99.00
	Sub Total Capital Outlay	0.00	21,620.00	0.00	0.00	0.00	100.50	99.54
<b>Dept Total * AIRPORT</b>		0.00	135,000.00	5,276.96	0.00	0.00	29,018.81	78.50

*Move \$735.31 from # 3037-0900-3030 (Travel) to # 3037-0900-3061 (Utilities - Gas)*