IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2026 – 83

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

NOW on this 22nd day of July, 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:

$ 4,030.00 from #1000-0111-3305 (Gas – Cty Srvs) to #1000-0111-3503 (Waste R&B)

$ 1,493.00 from #2000-0200-2001 (Gen Supp) to #2000-0200-2041 (Stop Light Repairs)

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
C202600093
FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
07-22-2026 03:18:00 PM

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 07/21/2026
2000 ROAD AND BRIDGE

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
2000.0200	**COUNTY ROAD & BRIDGE**									
1001	SALARIES FULL-TIME	1,866,180.39	0.00	1,866,180.39	0.00	0.00	943,985.30	0.00	922,195.09	50.58
1005	OVERTIME/PREM. COMP.	15,000.00	0.00	15,000.00	0.00	0.00	2,681.52	0.00	12,318.48	17.88
1006	SOCIAL SECURITY	144,063.30	0.00	144,063.30	0.00	0.00	70,777.25	0.00	73,286.05	49.13
1007	RETIREMENT	288,503.23	0.00	288,503.23	0.00	0.00	145,182.73	0.00	143,320.50	50.32
1009	HEALTH INSURANCE	309,582.00	0.00	309,582.00	0.00	0.00	189,310.40	0.00	120,271.60	61.15
1010	WORKMEN'S COMPENSATION	62,295.02	0.00	62,295.02	0.00	0.00	61,707.52	0.00	587.50	99.06
1011	UNEMPLOYMENT COMPENSAT	3,766.36	0.00	3,766.36	0.00	0.00	542.19	0.00	3,224.17	14.40
1012	OTHER FRINGE BENEFITS	2,000.00	0.00	2,000.00	0.00	0.00	1,000.00	0.00	1,000.00	50.00
Sub Total Personnel Services		2,691,390.30	0.00	2,691,390.30	0.00	0.00	1,415,186.91	0.00	1,276,203.39	52.58
2001	GENERAL SUPPLIES	20,000.00	-960.00	19,040.00	0.00	0.00	9,663.34	0.00	9,376.66	50.75
2002	SMALL EQUIPMENT	10,000.00	0.00	10,000.00	0.00	0.00	1,290.73	0.00	8,709.27	12.91
2003	JANITORIAL SUPPLIES	3,300.00	0.00	3,300.00	0.00	0.00	1,406.90	0.00	1,893.10	42.63
2006	CLOTHING AND UNIFORMS	37,000.00	0.00	37,000.00	0.00	0.00	25,100.78	0.00	11,899.22	67.84
2007	FUELS OILS AND LUBRICA	275,000.00	15,500.00	290,500.00	0.00	0.00	160,399.58	0.00	130,100.42	55.22
2008	TIRES	70,000.00	0.00	70,000.00	0.00	0.00	13,793.95	0.00	56,206.05	19.71
2020	RD. CONST. MATERIALS &	800,000.00	262,500.07	1,062,500.07	0.00	0.00	784,317.53	0.00	278,182.54	73.82
2023	PARTS AND REPAIRS	225,000.00	0.00	225,000.00	0.00	0.00	138,208.54	0.00	86,791.46	61.43
2024	MAINTENANCE AND SERVIC	12,000.00	0.00	12,000.00	0.00	0.00	6,397.24	0.00	5,602.76	53.31
2029	SMALL TOOLS	6,000.00	0.00	6,000.00	0.00	0.00	5,348.34	0.00	651.66	89.14
2041	STOP LIGHT REPAIRS	3,000.00	236.00	3,236.00	0.00	0.00	3,353.26	0.00	-117.26	103.62
Sub Total Supplies		1,461,300.00	277,276.07	1,738,576.07	0.00	0.00	1,149,280.19	0.00	589,295.88	66.10
3009	OTHER PROFESSIONAL SER	5,000.00	0.00	5,000.00	0.00	0.00	255.46	0.00	4,744.54	5.11
3015	ASSN. RISK MANAGEMENT	41,000.00	-8,525.00	32,475.00	0.00	0.00	15,968.97	0.00	16,506.03	49.17
3020	TELEPHONE AND FAX	3,000.00	0.00	3,000.00	0.00	0.00	143.65	0.00	2,856.35	4.79
3021	POSTAGE	500.00	0.00	500.00	0.00	0.00	473.69	0.00	26.31	94.74
3022	CELL PHONES AND PAGERS	3,200.00	0.00	3,200.00	0.00	0.00	1,414.02	0.00	1,785.98	44.19
3023	INTERNET CONNECTION	1,800.00	0.00	1,800.00	0.00	0.00	1,218.64	0.00	581.36	67.70
3030	TRAVEL	2,000.00	0.00	2,000.00	0.00	0.00	813.75	0.00	1,186.25	40.69
3053	FLEET INSURANCE	54,050.00	9,249.00	63,299.00	0.00	0.00	63,299.00	0.00	0.00	100.00
3101	TRAINING AND EDUCATION	5,000.00	0.00	5,000.00	0.00	0.00	50.80	0.00	4,949.20	1.02
3150	STATE AID MATCHING FUN	140,000.00	-10,000.00	130,000.00	0.00	0.00	85,885.52	0.00	44,114.48	66.07
3151	QUARRY RECLAMATION FUN	22,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00	22,000.00	0.00
Sub Total Other Charges		277,550.00	-9,276.00	268,274.00	0.00	0.00	169,523.50	0.00	98,750.50	63.19

Prepared by: Johnny Harris
SOP.RPT

Funds : ALL Printed 08:11:08 21 JUL 2026
Depts : ALL Lines : ALL

Move $1,493.00 from #2000-0200-2001 (Gen Supp) to #2000-0200-2041 (Stop Light Repairs)

Instrument# C202600093 Page 2 of 6

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 07/21/2026
2000 ROAD AND BRIDGE

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
2000.0200	**COUNTY ROAD & BRIDGE**									
4004	MACHINERY AND EQUIPMEN	600,000.00	216,206.86	816,206.86	0.00	0.00	816,206.86	0.00	0.00	100.00
4005	PURCHASE OF VEHICLES	120,000.00	-56,206.86	63,793.14	0.00	0.00	63,000.00	0.00	793.14	98.76
Sub Total Capital Outlay		720,000.00	160,000.00	880,000.00	0.00	0.00	879,206.86	0.00	793.14	99.91
Dept Total *	**COUNTY ROAD & BRI**	5,150,240.30	428,000.07	5,578,240.37	0.00	0.00	3,613,197.46	0.00	1,965,042.91	64.77

Instrument# C202600093 Page 3 of 6

Baxter County
YTD General Ledger Trial Balance
01/01/2026 - 07/21/2026 Posted on or Before 07/21/2026 (e)

Account Check	Control	Sub	Doc #	Annotation	Date	Journal	Debit Amount	Credit Amount	Balance Amount
2000.0200 COUNTY ROAD & BRIDGE									
.2041	**STOP LIGHT REPAIRS**			**Beginning Balance**			**0.00**	**0.00**	**0.00**
74478	26.543		01*00528	NORTH ARKANSAS ELECTRIC COOP	02/05/26	AP-2602.7	114.71	0.00	114.71
74872	26.1151		01*00528	NORTH ARKANSAS ELECTRIC COOP	03/09/26	AP-2603.7	128.42	0.00	243.13
75146	26.1521		01*00528	NORTH ARKANSAS ELECTRIC COOP	04/09/26	AP-2604.13	129.93	0.00	373.06
75383	26.1850		01*00528	NORTH ARKANSAS ELECTRIC COOP	05/06/26	AP-2605.5	124.93	0.00	497.99
75664	26.2218		01*00792	CHARLIE BOCKSNICK	06/10/26	AP-2606.9	2,620.00	0.00	3,117.99
75673	26.2227		01*00528	NORTH ARKANSAS ELECTRIC COOP	06/10/26	AP-2606.9	118.01	0.00	3,236.00
75963	26.2587		01*00528	NORTH ARKANSAS ELECTRIC COOP	07/07/26	AP-2607.5	117.26	0.00	3,353.26
				Ending Balance			**3,353.26**	**0.00**	**3,353.26**
2000.0200 COUNTY ROAD & BRIDGE Dept Totals				**Beginning Balance**		**0.00**	**3,353.26**	**0.00**	**3,353.26**
2000 ROAD AND BRIDGE Fund Totals				**Beginning Balance**		**0.00**	**3,353.26**	**0.00**	**3,353.26**
Grand Total				**Beginning Balance**		**0.00**	**3,353.26**	**0.00**	**3,353.26**

Instrument# C202600093 Page 4 of 6

Court Order to correct default

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 07/21/2026
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
1000.0111	**COUNTY BUILDINGS & GROUNDS**									
1001	SALARIES FULL-TIME	264,798.15	-0.01	264,798.14	0.00	0.00	137,919.88	0.00	126,878.26	52.08
1005	OVERTIME/PREM. COMP.	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
1006	SOCIAL SECURITY	20,410.06	0.00	20,410.06	0.00	0.00	10,474.61	0.00	9,935.45	51.32
1007	RETIREMENT	40,873.48	0.00	40,873.48	0.00	0.00	21,129.25	0.00	19,744.23	51.69
1009	HEALTH INSURANCE	47,628.00	0.00	47,628.00	0.00	0.00	30,801.66	0.00	16,826.34	64.67
1010	WORKMEN'S COMPENSATION	4,063.99	0.01	4,064.00	0.00	0.00	4,064.00	0.00	0.00	100.00
1011	UNEMPLOYMENT COMPENSAT	533.60	0.00	533.60	0.00	0.00	110.87	0.00	422.73	20.78
Sub Total Personnel Services		380,307.28	0.00	380,307.28	0.00	0.00	204,500.27	0.00	175,807.01	53.77
2001	GENERAL SUPPLIES	2,000.00	0.00	2,000.00	0.00	0.00	1,520.69	0.00	479.31	76.03
2002	SMALL EQUIPMENT	0.00	5,000.00	5,000.00	0.00	0.00	307.65	0.00	4,692.35	6.15
2003	JANITORIAL SUPPLIES	40,000.00	0.00	40,000.00	0.00	0.00	32,912.70	0.00	7,087.30	82.28
2006	CLOTHING & UNIFORMS	2,500.00	0.00	2,500.00	0.00	0.00	667.47	0.00	1,832.53	26.70
2007	FUELS OILS AND LUBRICA	5,000.00	0.00	5,000.00	0.00	0.00	2,711.35	0.00	2,288.65	54.23
2020	BLDG. MATERIALS AND SU	130,000.00	-15,295.36	114,704.64	0.00	0.00	10,575.64	0.00	104,129.00	9.22
2023	PARTS AND REPAIRS	20,000.00	7,248.00	27,248.00	0.00	0.00	6,642.06	0.00	20,605.94	24.38
2024	MAINTENANCE CONTRACTS	20,000.00	0.00	20,000.00	0.00	0.00	8,960.79	0.00	11,039.21	44.80
2029	SMALL TOOLS	1,500.00	0.00	1,500.00	0.00	0.00	1,304.85	0.00	195.15	86.99
Sub Total Supplies		221,000.00	-3,047.36	217,952.64	0.00	0.00	65,603.20	0.00	152,349.44	30.10
3009	OTHER PROFESSIONAL SER	250,000.00	32,730.43	282,730.43	0.00	0.00	33,047.74	0.00	249,682.69	11.69
3015	ASSN. RISK MANAGEMENT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	100.00
3022	CELL PHONES AND PAGERS	1,100.00	0.00	1,100.00	0.00	0.00	471.34	0.00	628.66	42.85
3023	INTERNET CONNECTION	1,900.00	0.00	1,900.00	0.00	0.00	1,214.54	0.00	685.46	63.92
3052	PROP. INS. - COUNTY BL	130,000.00	17,564.93	147,564.93	0.00	0.00	147,564.93	0.00	0.00	100.00
3053	FLEET INS. - BLDGS & G	4,000.00	0.00	4,000.00	0.00	0.00	3,870.79	0.00	129.21	96.77
3104	COURT COMPLEX SECURITY	3,500.00	0.00	3,500.00	0.00	0.00	1,762.93	0.00	1,737.07	50.37
3200	ELECTRICITY - COURTHOU	14,000.00	0.00	14,000.00	0.00	0.00	8,594.52	0.00	5,405.48	61.39
3201	ELECTRICITY - SOUTHSID	9,500.00	0.00	9,500.00	0.00	0.00	5,156.98	0.00	4,343.02	54.28
3203	ELECTRICITY - ROAD & B	11,550.00	0.00	11,550.00	0.00	0.00	5,688.88	0.00	5,861.12	49.25
3204	ELECTRICITY - OEM & 91	7,000.00	0.00	7,000.00	0.00	0.00	4,943.62	0.00	2,056.38	70.62
3205	ELECTRICITY - COUNTY S	9,630.00	0.00	9,630.00	0.00	0.00	3,770.71	0.00	5,859.29	39.16
3206	ELECTRICITY - SAFETY/T	5,000.00	0.00	5,000.00	0.00	0.00	2,853.33	0.00	2,146.67	57.07
3207	ELECTRICITY - COURT CO	17,500.00	0.00	17,500.00	0.00	0.00	7,101.65	0.00	10,398.35	40.58
3208	ELECTRICITY - HEALTH D	8,000.00	0.00	8,000.00	0.00	0.00	3,276.82	0.00	4,723.18	40.96
3209	ELECTRICITY - JUVENILE	5,000.00	0.00	5,000.00	0.00	0.00	3,940.62	0.00	1,059.38	78.81

Instrument# C202600093 Page 5 of 6

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-13
01/01/2026 - 12/31/2026 Posted on or Before 07/21/2026
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
1000.0111	**COUNTY BUILDINGS & GROUNDS**	(Continued from previous Page)								
3210	ELECTRICITY - BLDGS/GR	4,000.00	0.00	4,000.00	0.00	0.00	1,875.33	0.00	2,124.67	46.88
3211	ELECTRICITY - CO. MAIN	3,000.00	0.00	3,000.00	0.00	0.00	1,299.05	0.00	1,700.95	43.30
3218	ELECTRICITY-PUBLIC DEF	3,000.00	0.00	3,000.00	0.00	0.00	1,636.10	0.00	1,363.90	54.54
3300	GAS - COURTHOUSE	4,000.00	0.00	4,000.00	0.00	0.00	1,385.94	0.00	2,614.06	34.65
3301	GAS - SOUTHSIDE BUILDI	1,500.00	0.00	1,500.00	0.00	0.00	562.09	0.00	937.91	37.47
3303	GAS - ROAD & BRIDGE	9,500.00	0.00	9,500.00	0.00	0.00	5,647.46	0.00	3,852.54	59.45
3304	GAS - OEM & 911	750.00	0.00	750.00	0.00	0.00	330.59	0.00	419.41	44.08
3305	GAS - COUNTY SERVICES	6,500.00	0.00	6,500.00	0.00	0.00	1,318.37	0.00	5,181.63	20.28
3306	GAS - SAFETY/TRAINING	2,500.00	0.00	2,500.00	0.00	0.00	1,398.47	0.00	1,101.53	55.94
3307	GAS - COURT COMPLEX	4,000.00	0.00	4,000.00	0.00	0.00	3,631.58	0.00	368.42	90.79
3308	GAS - HEALTH DEPARTMEN	2,500.00	0.00	2,500.00	0.00	0.00	1,241.45	0.00	1,258.55	49.66
3309	GAS - JUVENILE SERVICE	2,625.00	0.00	2,625.00	0.00	0.00	2,072.01	0.00	552.99	78.93
3310	GAS- PUBLIC DEFENDER	3,000.00	0.00	3,000.00	0.00	0.00	898.68	0.00	2,101.32	29.96
3400	WATER - COURTHOUSE	7,000.00	0.00	7,000.00	0.00	0.00	3,327.55	0.00	3,672.45	47.54
3401	WATER - SOUTHSIDE BUIL	1,000.00	0.00	1,000.00	0.00	0.00	534.41	0.00	465.59	53.44
3404	WATER - OEM & 911	2,500.00	0.00	2,500.00	0.00	0.00	847.54	0.00	1,652.46	33.90
3405	WATER - COUNTY SERVICE	3,000.00	0.00	3,000.00	0.00	0.00	1,058.20	0.00	1,941.80	35.27
3406	WATER - SAFETY/TRAININ	4,500.00	0.00	4,500.00	0.00	0.00	2,935.62	0.00	1,564.38	65.24
3407	WATER - COURT COMPLEX	2,100.00	0.00	2,100.00	0.00	0.00	983.56	0.00	1,116.44	46.84
3408	WATER - HEALTH DEPT	3,500.00	0.00	3,500.00	0.00	0.00	1,283.47	0.00	2,216.53	36.67
3409	WATER - JUVENILE SERVI	1,000.00	0.00	1,000.00	0.00	0.00	425.43	0.00	574.57	42.54
3410	WATER-PUBLIC DEFENDER	1,000.00	0.00	1,000.00	0.00	0.00	504.00	0.00	496.00	50.40
3500	WASTE - COURTHOUSE	7,000.00	0.00	7,000.00	0.00	0.00	3,941.40	0.00	3,058.60	56.31
3503	WASTE - ROAD & BRIDGE	5,500.00	0.00	5,500.00	0.00	0.00	5,641.76	0.00	-141.76	102.58
3508	WASTE - HEALTH DEPT	2,000.00	0.00	2,000.00	0.00	0.00	911.94	0.00	1,088.06	45.60
3509	WASTE - JUVENILE SERVI	1,500.00	0.00	1,500.00	0.00	0.00	911.94	0.00	588.06	60.80
	Sub Total Other Charges	567,155.00	50,295.36	617,450.36	0.00	0.00	280,863.34	0.00	336,587.02	45.49
4003	IMPROVEMENTS OTHER THA	0.00	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00	0.00
4004	MACHINERY AND EQUIPMEN	5,000.00	2,000.00	7,000.00	0.00	0.00	5,790.00	0.00	1,210.00	82.71
4005	VEHICLES	120,000.00	0.00	120,000.00	0.00	0.00	109,000.00	0.00	11,000.00	90.83
	Sub Total Capital Outlay	125,000.00	16,000.00	141,000.00	0.00	0.00	114,790.00	0.00	26,210.00	81.41
Dept Total *	**COUNTY BUILDINGS**	1,293,462.28	63,248.00	1,356,710.28	0.00	0.00	665,756.81	0.00	690,953.47	49.07

Move $4,030.00 from #1000-0111-3305 (Gas-Cty Srvs.) to #1000-0111-3503 (Waste R&B)

Instrument# C202600093 Page 6 of 6