

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

**COURT ORDER NO. 2026 – 14**

**IN THE MATTER OF AMENDING AN AGREEMENT BETWEEN THE COUNTY OF BAXTER AND THE CITY OF GASSVILLE: "INTERLOCAL AGREEMENT BETWEEN THE COUNTY OF BAXTER AND THE CITY OF GASSVILLE FOR DISBURSEMENT OF DISTRICT COURT ACCOUNTING RECORDS AND SUPPORT OF COUNTY-LEVEL PROGRAMMING."**

NOW on this 11th day of February 2026, a day on which this Court deems to be in session, comes on for consideration the amending of the Interlocal Agreement between the County of Baxter and the City of Gassville for disbursement of District Court accounting records and support of county-level programming.

**WHEREAS**, it was discovered that the Agreement between the County of Baxter and the City of Gassville, filed on January 23, 2026, in the Baxter County Clerk's Office (see attached agreement), contained an error in Section 1 of the agreement, which incorrectly stated the City of Gassville agrees to remit \$17.43 of their monthly court costs and filing fees. It should have stated the City of Gassville agrees to remit \$17.73 of their monthly court costs and filing fees.

**IT IS, THEREFORE, ORDERED AND ADJUDGED**, that the Interlocal Agreement between the County of Baxter and the City of Gassville for disbursement of District County accounting records and support of county-level programming be corrected as follows:

Section 1. *Collected Accounting Records and Support for County Programs.* The parties hereto agree that the disbursement of collected district accounting records shall be in the manner provided by A.C.A. § 16-17-707. The City of Gassville agrees to remit \$17.73 of their monthly court costs and filing fees to the Baxter County Treasurer to be deposited into the Baxter County Administration of Justice Fund to help support the operation of county-level programs.

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

  
\_\_\_\_\_  
Kevin Litty, County Judge



File Type

**L202601228**

FILED FOR RECORD  
BY: TARA ROWE

02-12-2026 12:32:02 PM

ORDER COUNTY

CANDA REESE  
BAXTER CO, AR CIRCUIT CLERK

**INTERLOCAL AGREEMENT BETWEEN THE COUNTY OF BAXTER AND THE CITY OF GASSVILLE  
FOR DISBURSEMENT OF DISTRICT COURT ACCOUNTING RECORDS AND SUPPORT OF COUNTY-  
LEVEL PROGRAMMING.**

WHEREAS, Arkansas Code Annotated § 14-14-910 authorizes interlocal agreements between counties and municipalities to cooperate in the performance of any administrative service, activity, or undertaking that any of the contracting parties are authorized by law to perform;

WHEREAS, the purpose of this agreement is to address the disbursement of collected revenue by the Baxter County District Court and the support of county-level programming;

WHEREAS, Arkansas Code Annotated § 16-17-707 governs how accounting records of the first, second, and third classes are to be disbursed;

WHEREAS, Arkansas Code Annotated § 16-10-308(b)(5) states that a portion of the city court costs and filing fees collected in district court shall be used to support county-level programs and agencies;

WHEREAS, Arkansas Code Annotated § 16-10-604(b)(2)(A) states that the town or city shall remit a portion of its court costs and filing fees to the county administration of justice fund;

WHEREAS, Arkansas Code Annotated § 16-10-604(b)(2)(B) states that the amount to be remitted shall be by common agreement between a town or city and a county; and

WHEREAS, the parties hereto enter into this agreement;

NOW, THEREFORE, for and in consideration of the mutual promises and agreements contained herein, the parties agree as follows:

Section 1. *Collected Accounting Records and Support for County Programs.* The parties hereto agree that the disbursement of collected district accounting records shall be in the manner provided by A.C.A. § 16-17-707. The City of Gassville agrees to remit \$17.<sup>23</sup>~~43~~ of their monthly court costs and filing fees to the Baxter County Treasurer to be deposited into the Baxter County Administration of Justice Fund to help support the operation of county-level programs.

Section 2. *Monthly Accounting and Disbursement.* The Baxter County District Court Clerk shall remit to the parties those sums received pursuant to A.C.A. § 16-17-707 and in a timely manner in accordance with the law.



L202600641

BAXTER CO, AR FEE \$0.00  
PRESENTED: 01-23-2026 09:52:05 AM

RECORDED: 01-23-2026 09:52:05 AM

CANDA REESE  
CIRCUIT CLERK  
BY: LISA PEMBERTON  
DEPUTY

COUNTY MISC  
3 Pages

Section 3. *Term.* The initial term of this agreement shall begin January 1, 2026, upon ratification and filing with the Baxter County Clerk by each party and shall continue through December 31, 2026. This agreement shall renew each January 1 unless superseded by a new agreement or notice to terminate has been given as provided herein.

Section 4. *Amendment and Termination.* This Agreement may be amended at any time by mutual written consent of both parties and approved by ordinance or resolution of the governing bodies. Any party hereto may terminate this agreement by giving the other parties written notice of its intent to terminate at least six (6) months prior to the effective termination date. Upon termination by any party, this agreement shall remain in full force and effect until a new agreement is entered into by the parties.

Section 5. *Administration.* The Mayor of Gassville and the Baxter County Judge shall jointly administer and oversee the implementation of this Agreement. No separate legal entity is created by this Agreement.

Section 6. *Enforceability.* If any one or more provisions of this agreement is held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability will not affect any other provision and the agreement will be construed without the invalid, illegal, or unenforceable provision.

Section 7. *Complete Agreement.* This is the complete and entire agreement between the parties with respect to the matters herein and supersedes all prior negotiations, agreements, representations, and understandings, if any. This agreement may not be modified, discharged, or changed in any respect whatsoever except by a further agreement in writing and duly executed by the parties hereto.

Section 8. *No Express or Implied Benefits.* Nothing in this agreement, express or implied, is intended to confer upon any person, other than the parties hereto, any benefits, rights, or remedies under or by reason of this agreement.

Section 9. *Execution.* IN WITNESS WHEREOF, the parties hereto have executed this Interlocal Agreement on the dates indicated below.

City of Gassville

Jeff Braim  
Jeff Braim, Mayor

1-23-2026  
Dated

Attest Deborah Jerome  
Recorder - Treasurer

Baxter County

Kevin Litty  
Kevin Litty, County Judge

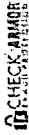
1-23-26  
Dated

Attest Quinta Beck

FIRST SECURITY BANK  
ARKANSAS

1155

81-153/829



02/05/2026

CITY OF GASSVILLE  
ADMINISTRATION OF JUSTICE  
PO BOX 28 870-435-6439  
GASSVILLE, AR 72635-0028

PAY TO THE ORDER OF Baxter County Treasurer

SEVENTEEN & 73/100

\$ 17.73

DOLLARS

Baxter County Treasurer  
#1 E. 7th St #103  
Mountain Home, AR 72653

*Jeff Brainer Cook*  
AUTHORIZED SIGNATURE

MEMO

CITY OF GASSVILLE

1155

Admin of Justice Cking (7785)

01155

Invoice #	Description	Account	Dept	Amount Paid
JAN 2025 FEES		6210	Baxter County Treasurer	17.73
Date: 02/05/2026				\$17.73

Paid To: Baxter County Treasurer

(17)

→ Distribution Debit Credit  
6010.9112 = 1738 862  
3024.7404 = ~~862~~  
6009.7404 = ~~862~~ 862

Baxter County  
 YTD Detail Treasury Trial Balance  
 25-01 to 25-12

01/01/2025 - 12/31/2025 Posted on or Before 02/10/2026 (a)

Account Control	Sub	Doc #	Annotation	Date	Journal	Debit Amount	Credit Amount	Balance Amount
<b>6010.9012</b>	<b>AOJ RECEIVED</b>				<b>Beginning Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8468	TR-8468		TR-CANDA REESE	01/07/25	TR-2501.24	0.00	4,198.76	-4,198.76
8468	TR-8468		TR-CANDA REESE	01/07/25	TR-2501.24	0.00	11,112.61	-15,311.37
8481	TR-8481		TR-CITY OF NORFORK	01/14/25	TR-2501.37	0.00	11.68	-15,323.05
8481	TR-8481		TR-CITY OF NORFORK	01/14/25	TR-2501.37	0.00	12.07	-15,335.12
8482	TR-8482		TR-CITY OF MOUNTAIN HOME	01/14/25	TR-2501.38	0.00	8,774.56	-24,109.68
8483	TR-8483		TR-CITY OF COTTER	01/14/25	TR-2501.39	0.00	18.41	-24,128.09
8485	TR-8485		TR-CITY OF GASSVILLE	01/14/25	TR-2501.41	0.00	17.73	-24,145.82
8491	TR-8491		TR-CITY OF LAKEVIEW	01/15/25	TR-2501.47	0.00	16.29	-24,162.11
8552	TR-8552		TR-CANDA REESE	02/06/25	TR-2502.28	0.00	4,198.76	-28,360.87
8552	TR-8552		TR-CANDA REESE	02/06/25	TR-2502.28	0.00	8,703.39	-37,064.26
8553	TR-8553		TR-CITY OF MOUNTAIN HOME	02/07/25	TR-2502.29	0.00	8,774.56	-45,838.82
8566	TR-8566		TR-CITY OF COTTER	02/11/25	TR-2502.42	0.00	18.41	-45,857.23
8582	TR-8582		TR-CITY OF GASSVILLE	02/12/25	TR-2502.58	0.00	17.73	-45,874.96
8583	TR-8583		TR-CITY OF NORFORK	02/12/25	TR-2502.59	0.00	69.45	-45,944.41
8583	TR-8583		TR-CITY OF NORFORK	02/12/25	TR-2502.59	0.00	71.80	-46,016.21
8586	TR-8586		TR-CITY OF LAKEVIEW	02/14/25	TR-2502.62	0.00	16.29	-46,032.50
8640	TR-8640		TR-CITY OF NORFORK	03/06/25	TR-2503.25	0.00	60.36	-46,092.86
8640	TR-8640		TR-CITY OF NORFORK	03/06/25	TR-2503.25	0.00	58.39	-46,151.25
8649	TR-8649		TR-CITY OF COTTER	03/07/25	TR-2503.34	0.00	18.41	-46,169.66
8651	TR-8651		TR-CANDA REESE	03/07/25	TR-2503.36	0.00	4,737.68	-50,907.34
8651	TR-8651		TR-CANDA REESE	03/07/25	TR-2503.36	0.00	4,198.76	-55,106.10
8658	TR-8658		TR-CITY OF GASSVILLE	03/10/25	TR-2503.43	0.00	17.73	-55,123.83
8662	TR-8662		TR-CITY OF MOUNTAIN HOME	03/10/25	TR-2503.47	0.00	8,774.56	-63,898.39
8673	TR-8673		TR-CITY OF LAKEVIEW	03/17/25	TR-2503.58	0.00	16.29	-63,914.68
8733	TR-8733		TR-CITY OF GASSVILLE	04/04/25	TR-2504.28	0.00	17.73	-63,932.41
8736	TR-8736		TR-CANDA REESE	04/07/25	TR-2504.31	0.00	13,849.86	-77,782.27
8736	TR-8736		TR-CANDA REESE	04/07/25	TR-2504.31	0.00	4,198.76	-81,981.03
8745	TR-8745		TR-CITY OF NORFORK	04/09/25	TR-2504.40	0.00	29.01	-82,010.04
8745	TR-8745		TR-CITY OF NORFORK	04/09/25	TR-2504.40	0.00	29.99	-82,040.03
8746	TR-8746		TR-CITY OF MOUNTAIN HOME	04/09/25	TR-2504.41	0.00	8,774.56	-90,814.59
8747	TR-8747		TR-CITY OF COTTER	04/09/25	TR-2504.42	0.00	18.41	-90,833.00
8774	TR-8774		TR-CITY OF LAKEVIEW	04/21/25	TR-2504.69	0.00	16.29	-90,849.29
8819	TR-8819		TR-CITY OF COTTER	05/07/25	TR-2505.27	0.00	18.41	-90,867.70
8821	TR-8821		TR-CANDA REESE	05/07/25	TR-2505.29	0.00	4,198.76	-95,066.46
8821	TR-8821		TR-CANDA REESE	05/07/25	TR-2505.29	0.00	12,446.09	-107,512.55

Baxter County  
 YTD Detail Treasury Trial Balance  
 25-01 to 25-12  
 01/01/2025 - 12/31/2025

Posted on or Before 02/10/2026 (a)

Account Control	Sub	Doc #	Annotation	Date	Journal	Debit Amount	Credit Amount	Balance Amount
6010.9012	AOJ RECEIVED		(Continued from previous Page)					
8823	TR-8823		TR-CITY OF MOUNTAIN HOME	05/08/25	TR-2505.31	0.00	8,774.56	-116,287.11
8824	TR-8824		TR-CITY OF GASSVILLE	05/08/25	TR-2505.32	0.00	17.73	-116,304.84
8826	TR-8826		TR-CITY OF NORFORK	05/08/25	TR-2505.34	0.00	22.74	-116,327.58
8867	TR-8867		TR-CITY OF NORFORK	05/08/25	TR-2505.34	0.00	23.51	-116,351.09
8902	TR-8902		TR-CITY OF LAKEVIEW	05/27/25	TR-2505.75	0.00	16.29	-116,367.38
8902	TR-8902		TR-CANDA REESE	06/05/25	TR-2506.30	0.00	14,446.49	-130,813.87
8908	TR-8908		TR-CANDA REESE	06/05/25	TR-2506.30	0.00	4,198.76	-135,012.63
8910	TR-8910		TR-CITY OF GASSVILLE	06/09/25	TR-2506.36	0.00	17.73	-135,030.36
8911	TR-8911		TR-CITY OF COTTER	06/09/25	TR-2506.38	0.00	18.41	-135,048.77
8912	TR-8912		TR-CITY OF MOUNTAIN HOME	06/09/25	TR-2506.39	0.00	8,774.56	-143,823.33
8912	TR-8912		TR-CITY OF NORFORK	06/09/25	TR-2506.40	0.00	53.47	-143,876.80
8949	TR-8949		TR-CITY OF NORFORK	06/09/25	TR-2506.40	0.00	55.28	-143,932.08
8988	TR-8988		TR-CITY OF LAKEVIEW	06/23/25	TR-2506.77	0.00	16.29	-143,948.37
8988	TR-8988		TR-CITY OF NORFORK	07/02/25	TR-2507.15	0.00	20.97	-143,969.34
9005	TR-9005		TR-CITY OF NORFORK	07/02/25	TR-2507.15	0.00	20.28	-143,989.62
9009	TR-9009		TR-CITY OF COTTER	07/07/25	TR-2507.32	0.00	18.41	-144,008.03
9009	TR-9009		TR-CANDA REESE	07/08/25	TR-2507.36	0.00	4,198.76	-148,206.79
9014	TR-9014		TR-CANDA REESE	07/08/25	TR-2507.36	0.00	8,468.35	-156,675.14
9015	TR-9015		TR-CITY OF MOUNTAIN HOME	07/09/25	TR-2507.41	0.00	8,774.56	-165,449.70
9026	TR-9026		TR-CITY OF GASSVILLE	07/09/25	TR-2507.42	0.00	17.73	-165,467.43
9098	TR-9098		TR-CITY OF LAKEVIEW	07/14/25	TR-2507.53	0.00	16.29	-165,483.72
9101	TR-9101		TR-CITY OF GASSVILLE	08/06/25	TR-2508.27	0.00	17.73	-165,501.45
9101	TR-9101		TR-CANDA REESE	08/06/25	TR-2508.30	0.00	4,198.76	-169,700.21
9107	TR-9107		TR-CANDA REESE	08/06/25	TR-2508.30	0.00	11,171.51	-180,871.72
9108	TR-9108		TR-CITY OF MOUNTAIN HOME	08/08/25	TR-2508.36	0.00	8,774.56	-189,646.28
9109	TR-9109		TR-CITY OF COTTER	08/08/25	TR-2508.37	0.00	18.41	-189,664.69
9109	TR-9109		TR-CITY OF NORFORK	08/08/25	TR-2508.38	0.00	26.43	-189,691.12
9145	TR-9145		TR-CITY OF NORFORK	08/08/25	TR-2508.38	0.00	27.32	-189,718.44
9205	TR-9205		TR-CITY OF LAKEVIEW	08/21/25	TR-2508.74	0.00	16.29	-189,734.73
9205	TR-9205		TR-CANDA REESE	09/09/25	TR-2509.41	0.00	10,728.80	-200,463.53
9213	TR-9213		TR-CANDA REESE	09/09/25	TR-2509.41	0.00	4,198.76	-204,662.29
9214	TR-9214		TR-CITY OF MOUNTAIN HOME	09/11/25	TR-2509.49	0.00	8,774.56	-213,436.85
9214	TR-9214		TR-CITY OF NORFORK	09/11/25	TR-2509.50	0.00	51.01	-213,487.86
9250	TR-9250		TR-CITY OF NORFORK	09/11/25	TR-2509.50	0.00	52.74	-213,540.60
9250	TR-9250		TR-CITY OF LAKEVIEW	09/25/25	TR-2509.86	0.00	16.29	-213,556.89

Baxter County  
 YTD Detail Treasury Trial Balance  
 25-01 to 25-12  
 01/01/2025 - 12/31/2025  
 Posted on or Before 02/10/2026 (a)

Account Control	Sub	Doc. #	Annotation	Date	Journal	Debit Amount	Credit Amount	Balance Amount
<b>6010.9012 AOJ RECEIVED (Continued from previous page)</b>								
9291	TR-9291		TR-CITY OF MOUNTAIN HOME	10/08/25	TR-2510.34	0.00	8,774.56	-222,331.45
9293	TR-9293		TR-CANDA REESE	10/08/25	TR-2510.36	0.00	7,582.74	-229,914.19
9293	TR-9293		TR-CANDA REESE	10/08/25	TR-2510.36	0.00	4,198.76	-234,112.95
9304	TR-9304		TR-CITY OF NORFORK	10/09/25	TR-2510.47	0.00	43.51	-234,156.46
9304	TR-9304		TR-CITY OF NORFORK	10/09/25	TR-2510.47	0.00	44.99	-234,201.45
9317	TR-9317		TR-CITY OF LAKEVIEW	10/15/25	TR-2510.60	0.00	16.29	-234,217.74
9336	TR-9336		TR-CITY OF GASSVILLE	10/22/25	TR-2510.79	0.00	17.73	-234,235.47
9336	TR-9336		TR-CITY OF GASSVILLE	10/22/25	TR-2510.79	0.00	17.73	-234,253.20
9382	TR-9382		TR-CITY OF GASSVILLE	11/06/25	TR-2511.27	0.00	17.73	-234,270.93
9385	TR-9385		TR-CANDA REESE	11/06/25	TR-2511.30	0.00	9,969.49	-244,240.42
9385	TR-9385		TR-CANDA REESE	11/06/25	TR-2511.30	0.00	4,198.76	-248,439.18
9399	TR-9399		TR-CITY OF MOUNTAIN HOME	11/10/25	TR-2511.44	0.00	8,774.56	-257,213.74
9400	TR-9400		TR-CITY OF COTTER	11/10/25	TR-2511.45	0.00	18.41	-257,232.15
9400	TR-9400		TR-CITY OF COTTER	11/10/25	TR-2511.45	0.00	18.41	-257,250.56
9400	TR-9400		TR-CITY OF COTTER	11/10/25	TR-2511.45	0.00	18.41	-257,268.97
9411	TR-9411		TR-CITY OF NORFORK	11/14/25	TR-2511.56	0.00	31.34	-257,300.31
9411	TR-9411		TR-CITY OF NORFORK	11/14/25	TR-2511.56	0.00	32.41	-257,332.72
9416	TR-9416		TR-CITY OF MOUNTAIN HOME	11/17/25	TR-2511.61	0.00	2,932.43	-260,265.15
9435	TR-9435		TR-CITY OF LAKEVIEW	11/24/25	TR-2511.80	0.00	16.29	-260,281.44
9472	TR-9472		TR-BAXTER COUNTY & CIRCUIT CLER	12/05/25	TR-2512.30	0.00	11,571.24	-271,852.68
9472	TR-9472		TR-BAXTER COUNTY & CIRCUIT CLER	12/05/25	TR-2512.30	0.00	4,198.76	-276,051.44
9481	TR-9481		TR-CITY OF MOUNTAIN HOME	12/08/25	TR-2512.39	0.00	9,049.70	-285,101.14
9499	TR-9499		TR-CITY OF GASSVILLE	12/11/25	TR-2512.57	0.00	17.73	-285,118.87
9517	TR-9517		TR-CITY OF NORFORK	12/17/25	TR-2512.75	0.00	39.39	-285,158.26
9517	TR-9517		TR-CITY OF NORFORK	12/17/25	TR-2512.75	0.00	38.11	-285,196.37
9518	TR-9518		TR-CITY OF NORFORK	12/18/25	TR-2512.76	0.00	18.41	-285,214.78
9527	TR-9527		TR-CITY OF LAKEVIEW	12/22/25	TR-2512.85	0.00	16.29	-285,231.07
			<b>Ending Balance</b>			<b>0.00</b>	<b>285,231.07</b>	<b>-285,231.07</b>
<b>6010 COUNTY ADMINISTRATION OF JUSTICE Fun</b>						<b>0.00</b>	<b>285,231.07</b>	<b>-285,231.07</b>
<b>Grand Total</b>						<b>0.00</b>	<b>285,231.07</b>	<b>-285,231.07</b>