

Quorum Court Minutes

11/23/15

Ordinance 2015-14 – APPROVED

Resolution 2015-15 - APPROVED

FILED
NOV 25 2015
KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

November 25, 2015

12 Justices of the Peace present, Justice Richard Rogers absent.

Judge Ed Hill called the meeting to order.

Justice Barbara Weinstock moved to approve the minutes from the meetings for October 2015 with no changes, Justice Billie Sue Hoggard seconded. All voted to approve the motion and accept the minutes from the October 2015.

Justice David Tennison read the Public Service Committee report. – *Appendix 1*

Justice Ken Stacks read the Finance Committee report. – *Appendix 2*

Justice Ray Kidd read the Road and Transportation Committee report. – *Appendix 3*

Also distributed was the Legislative Audit report – *Appendix 4*

Judge Hill read to the court a portion of the Legislative Audit Report and stated the majority of the County was in compliance with Arkansas fiscal and financial laws.

Ordinance 2015-14 was read – *Appendix 5*. Justice Ken Stacks moved to pass, Justice Ray Kidd seconded. The ordinance passed unanimously.

Justice Stacks updated the Court on the progress of the Budget Committee meetings. All department budgets have been reviewed and accepted with the exception of salaries which will be discussed on a case by case basis on December 1st.

Justice Longmire presented a resolution stating that the Quorum Court supports Craighead County Tax Assessor Hannah Towell and all employees in the displaying of personal religious objects. Justice Hoggard agreed with the resolution and encouraged fellow justices to vote in favor.

Resolution 2015-15 was read – *Appendix 6*. Justice Weinstock moved to pass, Justice Stacks seconded. The resolution passed unanimously.

Justice Terry Couch revisited the subject of the Eastern and Western Districts. After some discussion Circuit Clerk Candace Edwards distributed a letter from Kerrie Carlock of the Bureau of Legislative Research – *Appendix 7*.

An Attorney General's opinion was agreed to be the next step. Justice Garry Meadows suggested having an attorney assist us in writing questions to the Attorney General so that we have the best chance of receiving a clear and concise opinion. Justice Longmire motioned to table the discussion until an opinion could be obtained. All were in favor.

With no further business to discuss Justice Steve Cline moved to adjourn with a second from Justice Couch.

AGENDA
CRAIGHEAD COUNTY QUORUM COURT
NOVEMBER 23, 2015
5:30 p.m.

Assembly and Pledge of Allegiance

OPENING PRAYER

Briefing by Judge Ed Hill to Court Members.

I. Roll Call

II. Approval of minutes for October, 2015 meeting.

III. Committee Reports:

- a. Public Service Committee Report.**
- b. Finance and Administration Committee Report.**
- c. Roads and Transportation Report.**

IV. Old Business:

None

V. New business:

- a. Review of State Audit results.**
- b. Ordinance to establish tax rates for the year 2015 to be collected in 2016.**

Craighead County Quorum Court Meeting
Public Service Committee
November 9, 2015
5:30 p.m.

Public Service Committee assembled after briefing by Judge Ed Hill.

Members present: Chairperson David Tennison, Richard Rogers, Fred Bowers, and Billie Sue Hoggard.

Others present included: Judge's Administrative Assistant Tony Thomas, Jeanne Taylor, Lake City Clerk Lesia Couch, Circuit Clerk Candace Edwards, Mary Ann Nimmo, J.P. Terry Couch.

Discussion regarding the merging of the budget of the Lake City Clerk in with the budget of the Circuit Clerk's budget. Some discussion concerning the legality of the Lake City Office and the pros and cons of merging the two (2) budgets. No decision reached, further discussion between the two offices is needed to resolve this matter.

Meeting was adjourned at approximately 6:45 p.m.

Finance Committee Meeting

November 9, 2015

Finance Committee Members present: Chairman Ken Stacks, and Justices Barbara Weinstock, Josh Longmire, Garry Meadows, and Jim Bryant.

Press: Hunter Field, Jonesboro Sun

Others present: Al Haines, County Clerk Kade Holliday, County Treasurer Terry McNatt, Collector Marsha Phillips, Deputy Collector Teresa Presley, Assessor Hannah Towell, Accounts Payable Clerk MaryAnn Nimmo, Circuit Clerk Candace Edwards, and other guests.

Justice Stacks called the Finance Committee Meeting to order at 6:00 PM after the full court meeting and noted three items of discussion, that being:

1. Revenue & expense reports
2. Legislative audit report for year 2014
3. Bids on treasurer's checking accounts for 2016

Treasurer McNatt brought the committee up to date on revenues and expenditures year to date and there were no notable changes.

Justice Stacks noted in the Legislative Audit report that the county overall got a clean report with only one notable write up in the Circuit Clerk's Office from the previous clerk. The discrepancy was cleared up before the end of the year. The audit will be reviewed in full at the next Quorum Court meeting.

Treasurer McNatt opened checking account bids from several local banks and loan institutions. Several banks declined to submit a bid. The best bid of the three submitting a bid appeared to be First Security Bank with 0.446 % and the second best being Centennial Bank with a bid of 0.431%. McNatt will verify these bids with the institutions.

Justice Stacks answered several questions concerning the county budget that Justice Meadows inquired about.

With no other business to be discussed, the meeting stood adjourned at 6:50PM

Craighead County Quorum Court Meeting
November 19, 2015
Roads and Transportation Committee

Members of the Roads and Transportation Committee assembled after the meeting of the full court. Members present included: Steve Cline, Terry Couch, Ray Kidd, and Max Render.

Others present included Eugene Neff and Judge Hill.

Justice Kidd called the meeting to order after the meeting of the full court:

1. Eugene Neff updated the committee on the monthly road report also distributed during the meeting of the full court.
2. There was general discussion regarding the process of road repair, along with the pros and cons of gravel versus blacktop. Long-term maintenance costs dominated the discussion.

With no other business, the committee stood adjourned.

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair



Rep. Mary Broadway
House Chair
Rep. Sue Scott
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

Report on the Financial Statements

We have audited the accompanying regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of and for the year ended December 31, 2014, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Craighead County, Arkansas, as of December 31, 2014, or the revenues, expenditures, and changes in net position and where applicable, cash flows, thereof for the year then ended.

Basis for Adverse Opinion on Regulatory Basis of Accounting

The Craighead County Nursing Center has not been included in the County's regulatory basis financial statements. The regulatory basis as prescribed or permitted by Ark. Code Ann. § 10-4-412, requires the Craighead County Nursing Center to be presented as part of the other funds in the aggregate, thus increasing the column's assets, liabilities, revenues, and expenditures. The amount by which this departure would affect the assets, liabilities, revenues, and expenditures of the other funds in the aggregate column is not reasonably determinable. The County's financial statements also do not disclose all the required information concerning deposit risks. In our opinion, disclosure of this information is required by the regulatory basis of accounting described in Note 1.

Adverse Opinion on Regulatory Basis of Accounting

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to above do not present fairly, in conformity with the regulatory basis of accounting, as described in Note 1, the financial position of the other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2014, and the regulatory basis revenues, expenditures, and changes in net position for the year then ended.

Basis for Qualified Opinions on Regulatory Basis of Accounting

The County's financial statements do not disclose all the required information concerning deposit risks. In our opinion, disclosure of this information is required by the regulatory basis of accounting described in Note 1.

Qualified Opinions on Regulatory Basis of Accounting

In our opinion, except for the omission of the information described in the "Basis for Qualified Opinions on Regulatory Basis of Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund and road fund of Craighead County, Arkansas, as of December 31, 2014, and the regulatory basis revenues, expenditures, and changes in net position, and the budgetary comparisons for the general fund and road fund for the year then ended in accordance with the financial reporting provisions of the Ark. Code Ann. § 10-4-412 described in Note 1.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the accompanying regulatory basis financial statements. The accompanying supplementary information and other information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matters discussed above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

The other information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE
Legislative Auditor

Little Rock, Arkansas
September 18, 2015
LOCO01614

Arkansas



Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair

Rep. Mary Broadway
House Chair
Rep. Sue Scott
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING, COMPLIANCE AND OTHER MATTERS,
AND OTHER ISSUES BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of and for the year ended December 31, 2014, and the related notes to the financial statements, and have issued our report thereon dated September 18, 2015. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinion on the other funds in the aggregate was adverse because of the effects on the financial statements of not including the Craighead County Nursing Center, which is material to other funds in the aggregate, and our opinions on the general fund and road fund were qualified because required disclosures were not made concerning deposit risks.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency to be a material weakness:

2014-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions should be distributed among appropriate employees. The County officials, as specified in the Other Issues section of this report, did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the County's assets, because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

The County officials, as specified in the Other Issues section of this report, responded and indicated that their offices will segregate the duties relating to initiating, receipting, depositing, disbursing, and recording transactions to the extent possible with the current staffing levels.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Entity's Response to Finding

The County's response to the finding identified in our audit is described above. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Other Issues

The following issues are not significant deficiencies, material weaknesses, or material instances of noncompliance, but are issues that are presented to assist in the efficient operation of the County.

The commentary contained in this section relates to the following officials that held office during 2014:

County Judge: Ed Hill
Treasurer: Terry McNatt
Sheriff: Marty Boyd
Tax Collector: Marsha Phillips
County Clerk: Kade Holliday
Circuit Clerk: Ann Hudson
Assessor: Eddie Thomas
District Court Clerk: Joe Monroe

Our audit procedures indicated that the Offices of **County Judge, Treasurer, Sheriff, Tax Collector, County Clerk, Assessor, and District Court Clerk** were in substantial compliance with Arkansas fiscal and financial laws. Noncompliance with state law and accepted accounting practices was noted in the Office of **Circuit Clerk**.

Circuit Clerk

The cash receipts and disbursements journals for the Circuit Clerk Fee account were only maintained for the months of January through June, in noncompliance with Ark. Code Ann. § 14-25-116.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



June M. Barron, CPA, CFE
Deputy Legislative Auditor

Little Rock, Arkansas
September 18, 2015

Ordinance No. 2015-14

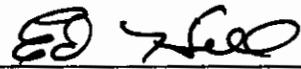
BE IT ENACTED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS, AN ORDINANCE TO BE ENTITLED.

AN ORDINANCE TO ESTABLISH THE RATES OF TAXATION TO BE LEVIED AGAINST PERSONAL AND REAL PROPERTY IN CRAIGHEAD COUNTY FOR THE USE AND BENEFIT OF THE CITIES, TOWNS, SCHOOLS AND OTHER ENTITIES IN CRAIGHEAD COUNTY FOR THE TAX YEAR 2015 TO BE COLLECTED IN 2016.

ARTICLE 1. The tax rate to be levied on all taxable personal and real property in the County of Craighead for the use and benefit of the various Cities, Towns, Schools, and other entities in Craighead County, Arkansas, for the Tax Year 2015 to be collected in the year 2016 shall be as follows:

<u>County</u>				<u>Jonesboro</u>			
County General	0.00400	4.00	Mills	Jonesboro Police	0.00050	0.50	Mills
County Road	0.00210	2.10	Mills	Jonesboro Fire	0.00050	0.50	Mills
County Library	0.00200	2.00	Mills	Jonesboro Library	0.00200	2.00	Mills
Total	0.00810	8.10	Mills	Total	0.00300	3.00	Mills
<u>Schools</u>				<u>City</u>			
Bay	0.04170	41.70	Mills	Bay	0.00160	1.60	Mills
Brookland	0.03900	39.00	Mills	Black Oak	0.00190	1.90	Mills
BIC	0.03300	33.00	Mills	Bono	0.00210	2.10	Mills
Jonesboro	0.03310	33.10	Mills	Brookland	0.00150	1.50	Mills
Nettleton	0.03895	38.95	Mills	Caraway	0.00180	1.80	Mills
Riverside	0.04106	41.06	Mills	Cash (Real)	0.00110	1.10	Mills
Valley View	0.04250	42.50	Mills	Cash (Personal)	0.00250	2.50	Mills
Westside	0.03542	35.42	Mills	Egypt	0.00160	1.60	Mills
GCT	0.03749	37.49	Mills	Lake City	0.00160	1.60	Mills
				Monette	0.00180	1.80	Mills

Dated this 23rd day of November, 2015

Approved: 

Ed Hill, Craighead County Judge

Attest: 
Kade Holliday, Craighead County Clerk

FILED
NOV 24 2015
KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

RESOLUTION NO. 2015-15

A RESOLUTION TO KEEP CROSSES DISPLAYED IN THE OFFICE OF THE CRAIGHEAD COUNTY TAX ASSESSOR.

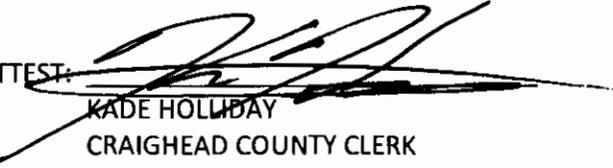
WHEREAS, THE FREEDOM FROM RELIGION FOUNDATION HAS REQUESTED THAT THE CRAIGHEAD COUNTY TAX ASSESSOR, HANNAH TOWELL, REMOVE A DISPLAY OF CROSSES FROM THE OFFICE OF THE CRAIGHEAD COUNTY TAX ASSESSOR.

WHEREAS, ACCORDING TO THE FREE SPEECH AND FREE EXERCISE CLAUSE OF THE FIRST AMENDMENT OF THE UNITED STATES CONSTITUTION, PUBLIC SERVICE EMPLOYEES DO NOT FORFEIT THEIR CONSTITUTIONAL RIGHTS BY WORKING IN A PUBLIC OFFICE.

BE IT HEREBY RESOLVED BY THE CRAIGHEAD COUNTY QUORUM COURT THAT WE FULLY SUPPORT AND UPHOLD THE CONSTITUTIONAL RIGHTS OF THE CRAIGHEAD COUNTY TAX ASSESSOR, HANNAH TOWELL AND THE EMPLOYEES OF THE CRAIGHEAD COUNTY TAX ASSESSOR'S OFFICE TO KEEP CROSSES DISPLAYED IN THE WORK SPACES OF THE CRAIGHEAD COUNTY TAX ASSESSOR, HANNAH TOWELL AND THE EMPLOYEES OF THE CRAIGHEAD COUNTY TAX ASSESSOR'S OFFICE UPON PASSAGE OF THIS RESOLUTION.

DATED THIS 23rd DAY OF NOVEMBER, 2015.

APPROVED: 
JUDGE ED HILL
CRAIGHEAD COUNTY JUDGE

ATTEST: 
KADE HOLLIDAY
CRAIGHEAD COUNTY CLERK

FILED
NOV 24 2015
KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

Candace Edwards

From: Sullivan, Dan <dan.sullivan@arkansashouse.org>
Sent: Wednesday, November 18, 2015 12:46 PM
To: Candace Edwards
Subject: Fwd: Lake City matter

Sent from my iPhone

Begin forwarded message:

From: "Carlock, Kerrie" <carlockk@blr.arkansas.gov<mailto:carlockk@blr.arkansas.gov>>
Date: November 18, 2015 at 12:45:23 PM EST
To: Sullivan Dan <SullivanDan@arkleg.state.ar.us<mailto:SullivanDan@arkleg.state.ar.us>>
Cc: "Carlock, Kerrie" <carlockk@blr.arkansas.gov<mailto:carlockk@blr.arkansas.gov>>, "Leonard, Joi L." <leonardj@blr.arkansas.gov<mailto:leonardj@blr.arkansas.gov>>
Subject: Lake City matter

Good morning, Rep. Sullivan,

I hope this email finds you doing well. I plan to call you as well but wanted to get my thoughts down in writing to you.

I have researched this matter and also conferenced with AAC per our conversation at JPR last week. Essentially, there is a person working on behalf of the Craighead County Circuit Clerk in Lake City who is performing functions of the circuit clerk, the county assessor, and the county tax collector. Against the backdrop of Act 667 of 2003 which authorizes the election of an advisory deputy circuit clerk for Lake City, you ask if the person working in Lake City is in a conflict of interest situation, and if so, can the conflict be resolved by paying the person pro rata for the functions carried out (i.e. 80% by clerk; 10% by assessor; 10% by collector).

It appears that the person is acting in conflict of the law as the situation violates the common law prohibition on dual-office holding. It does not appear that the conflict could be resolved by allocating the funds differently and paying the person on a pro rata basis from different funds. This office in Lake City is simply a satellite office as Craighead County is not a county with a dual county seat. It is a county that has 2 districts for judicial purposes and has 2 courthouses, so it appears that the county clerk (and the county assessor and county collector) could have an employee staffing the Lake City office (and the county assessor and county collector could each do the same). It may be advisable to have the employees deputized by the respective official.

I would advise requesting an Attorney General opinion on this matter since there are unresolved issues at stake in this matter, and the law is also not clear. I have gotten questions on this area and similar issues for years, so I know it has been an ongoing problem in Craighead County. I hope this information is helpful. Thank you in advance.

Best,
Kerrie C.

Kerrie L. Carlock
Legislative Attorney
Bureau of Legislative Research
1 Capitol Mall, Fifth Floor