

Quorum Court Minutes

11/27/2017

Resolution 2017-10 Put to a Vote

Resolution 2017-11 Put to a Vote

And

Ordinance 2017-9 Put to a Vote

FILED
NOV 29 2017
KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

November 27, 2017 Quorum Court Meeting

12 Justices of the Peace Present, Justice Ken Stacks was absent.

Judge Ed Hill called the meeting to order at 5:30pm.

Business for Full Court/Old Business:

Judge Hill called the meeting to order at 5:30 p.m. Judge Hill noted the untimely loss of Linda Landreth from the County Clerk's office earlier in the week. County Clerk, Kade Holliday shared with the Court regarding the loss of Ms. Landreth.

The Roads and Transportation Committee meeting notes for November 13, 2017 were read as were the Finance Committee Meeting notes from the November 13, 2017 meeting. Both are attached as **Appendix 1 and Appendix 2.**

A copy of the Regulatory Basis Financial Statements and Other Reports was handed out to all Justices present. Judge Hill encouraged all to review. Please see attached as **Appendix 3.**

Judge Hill also noted, as a result of the recent death of Justice Jim Bryant who held the Justice of the Peace District 3 position, there is now an official opening for Mr. Bryant's position. County Clerk, Kade Holliday read Resolution Number 2017-10 declaring a vacancy in the office of Justice of the Peace, State of Arkansas. Justice Barbara Weinstock made a motion to accept the Resolution which was seconded by Justice Josh Longmire. The resolution was put to a vote and unanimously accepted. Please see a copy of said Resolution attached as **Appendix 4.**

The next order of business, the Quorum Court determined that the Local County Sales Tax Revenue Distribution Formula should be revised by reducing the County Road Fund Distribution and increasing the distribution to the Capital fund. County Clerk, Kade Holliday read Resolution Number 2017-11 which outlined the redistribution formulas with a ratio of sales tax revenues as follows: County Road Fund 50%, County Capital Fund 10% and County General Fund 40%. Justice Josh Longmire made a motion to accept the resolution which was seconded by Justice Richard Rogers. . The resolution was put to a vote and unanimously accepted. . Please see a copy of said Resolution attached as **Appendix 5.**

The tax rate to be levied on all taxable personal and real property in the county for the tax year of 2017 to be collected in the 2018 year was addressed through Ordinance Number 2017-9. County Clerk, Kade Holliday read said Ordinance. Steve Cline made motion to accept the ordinance which was seconded by Dan Pasmore. The ordinance was put to a vote and unanimously accepted. . Please see a copy of said Resolution attached as **Appendix 6.**

With no further business to be discussed, Justice Richard Rogers made motion to adjourn which was seconded by Justice Steve Cline. Meeting adjourned at 610 pm.

**Craighead County Quorum Court Meeting
November 13, 2017
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, Max Render, and David Tennison.

Others present included Eugene Neff, John James, and Judge Hill.

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

- 1. John James, Assistant Road Foreman, updated the committee on the monthly road report also distributed during the meeting of the full court.**
 - a. CR 751 setup work continues with the hopes of being completed in the coming week(s).**
 - b. Paving occurred in a subdivision off CR 148 through the county 50/50 cost share program.**
 - c. The new lowboy is at the CAT place. The county should be in possession of the equipment in the coming days. The importance and need of this equipment in the department was discussed**

- 2. Judge Hill update dated the committee on the recent sale of two (2) Graders and two (2) dump trucks. He estimated we paid about \$130,000 for a 2014 Mack Dump Truck that was sold for \$107,000 after 3 years of use in the department. The other truck sold for \$97,000 (2014 Mack also). The 3-year buyback would have been \$77,000. The 2010 CAT grader was seven (7) years old and sold for \$83,000. The final grader, a 2012 CAT, sold for \$117,000. The gross sales amount was \$404,000.**

- 3. Construction continues at the Bono Bridge Project with only chain link fencing and end banisters needed for completion by the contractor. County roads crews have some roadwork to finish leading up to the new bridge.**

- 4. Justice Cline indicated some clearing had occurred by ARDOT where individuals lost their life on the railroad tracks (Carl's Switch in the Bono area).**

With no other business, the committee stood adjourned.

Finance Committee Meeting

November 13, 2017

Finance Committee Members present: Vice Chair Barbara Weinstock, and Justices Dan Pasmore, and Josh Longmire. Justice Ken Stacks was absent.

Others present: Al Haines, County Treasurer Terry McNatt, County Clerk Kade Holliday, City of Jonesboro E911 Dispatch Director Jeff Presley, and other guests.

Justice Weinstock called the Finance Committee Meeting to order at 5:40 PM after the full court meeting.

Upon opening the Finance meeting, Justice Weinstock addressed the committee concerning the local sales tax distribution. After some discussion, the committee unanimously recommended that the issue be presented to the full court in the form of a resolution for consideration with a reallocation of 50% for the Road Fund, 40% for the General Fund, and 10% for the Capital Fund.

County Treasurer Terry McNatt reviewed the financial standing for the various county funds, revenues and expenditures. He noted that the General Fund was more than \$300,000 below a year ago level while the Road Dept was above last year's standing. McNatt also noted that several grants funds had been advanced funding from the General Fund with only approximately \$15,000 being returned to the General Fund.

Tax Collector Wes Eddington advised the committee that 3.7% more taxes has been collected above a year ago with approximately \$68,000,000 being collected through October for the year.

With no other business to be discussed, the meeting stood adjourned at 6:25 PM.

Minutes prepared by Al Haines

Craighead County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2016

LEGISLATIVE JOINT AUDITING COMMITTEE



**CRAIGHEAD COUNTY, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Independent Auditor's Report
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**

REGULATORY BASIS FINANCIAL STATEMENTS

	<u>Exhibit</u>
Balance Sheet – Regulatory Basis	A
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis	B
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis	C
Notes to Financial Statements	

SUPPLEMENTARY INFORMATION

	<u>Schedule</u>
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis	1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis	2
Notes to Schedules 1 and 2	

OTHER INFORMATION

Schedule of Capital Assets (Unaudited)	3
Schedule of Selected Information for the Last Five Years – General Fund - Regulatory Basis (Unaudited)	4-1
Schedule of Selected Information for the Last Five Years – Road Fund - Regulatory Basis (Unaudited)	4-2
Schedule of Selected Information for the Last Five Years – Other Funds in the Aggregate - Regulatory Basis (Unaudited)	4-3

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Lance Eads
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Mary Bentley
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, 2016, and the related notes to the financial statements as listed in the table of contents.

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 from 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 control. 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, 2016, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2016, 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 Ark. Code Ann. § 10-4-412 described in Note 1.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County would have included some funds under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*. However, under the regulatory basis, these funds are not required to be included as part of the reporting entity. Our opinion is not modified with respect to this matter.

Other Matters

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.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

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 7, 2017, 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, CFF
Legislative Auditor

Little Rock, Arkansas
September 7, 2017
LOCO01616

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Lance Eads
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Mary Bentley
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, 2016, and the related notes to the financial statements, and have issued our report thereon dated September 7, 2017. 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 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. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

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.

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. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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 2016:

County Judge: Ed Hill
Treasurer: Terry McNatt
Sheriff: Marty Boyd
Tax Collector: Marsha Phillips
County Clerk: Kade Holliday
Circuit Clerk: Candace Edwards
Assessor: Hannah Towell
District Court Clerk: Joe Monroe

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

District Court Clerk

The District Court Clerk did not provide adequate oversight over payroll records as follows:

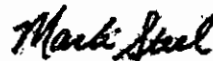
- Timecards were not provided for four pay periods, and timecards that were provided lacked the department head's signature, in violation of the County Personnel Policy Handbook.
- Timecards did not always indicate arrival time, departure for lunch, return from lunch, and departure at the end of the day, as documented by the time clock, in violation of the County Personnel Policy Handbook. In addition, hours worked were documented or adjusted manually.
- Compensatory time earned did not have adequate supporting documentation.

Additionally, the District Court Clerk was responsible for posting timecard information on a payroll summary sheet that was submitted to the Payroll Department. Throughout 2016, the District Court Clerk posted full-time hours for employees on the payroll summary sheet, regardless of the hours indicated on their timecards. As a result, we were unable to determine if employees were paid the correct amount.

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



Marti Steel, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
September 7, 2017

FILED
NOV 28 2017
KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

STATE OF ARKANSAS
COUNTY OF CRAIGHEAD
QUORUM COURT

RESOLUTION NUMBER 2017-10

A RESOLUTION DECLARING A VACANCY IN THE OFFICE OF JUSTICE OF THE PEACE, STATE OF ARKANSAS.

WHEREAS, Jim Bryant, who held the office of Justice of the Peace for District 3 of Craighead County, State of Arkansas, until his death on Monday, October 30; and

WHEREAS, it is the obligation of the Quorum Court of the County of Craighead County, State of Arkansas, to declare that a vacancy has occurred in the office of Justice of the Peace in the County of Craighead, State of Arkansas, as authorized by Amendment 55 of the Constitution of the State of Arkansas and Arkansas Code Annotated § 14-14-1309.

NOW, THEREFORE BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS THAT A VACANCY IS DECLARED TO EXIST IN THE OFFICE OF JUSTICE OF THE PEACE.


BE IT FURTHER RESOLVED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS THAT THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS WILL MEET AT ~~7:00~~ ^{5:30} PM IN ROOM 119 OF THE CRAIGHEAD COUNTY COURTHOUSE ANNEX ON NOVEMBER 27, 2017 FOR THE PURPOSE OF DECLARING THE VACANCY IN THE OFFICE OF JUSTICE OF THE PEACE FOR DISTRICT 3.


FURTHERMORE, BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS THAT THIS RESOLUTION SHALL BECOME EFFECTIVE IMMEDIATELY UPON ITS PASSAGE AND APPROVAL.

Dated this 27th day of November, 2017.

ATTEST:

APPROVED:


Kade Holliday
County Clerk


Ed Hill
County Judge

RESOLUTION NO 2017-11

Be it resolved by the Quorum Court of Craighead County, State of Arkansas a Resolution entitled:
Local County Sales Tax Revenue Redistribution.

Whereas, the Craighead County Quorum Court has determined that Local County Sales Tax Revenue Distribution Formula should be revised by reducing the County Road Fund Distribution and increasing the distribution to the Capital Fund.; and

Whereas, the local sales tax redistribution subject has been discussed by the Finance Committee and the Quorum Court over the previous several months.

Whereas, the Finance Committee has voted unanimously to proceed with this Local Sales Tax Redistribution formula, with a ratio of the sales tax revenues as follows with the approval of the body of the Quorum Court:

- County Road Fund 50%
- County Capital Fund 10%
- County General Fund 40%

Whereas, the Quorum Court of Craighead County recognizes the need for the Local Sale Tax Redistribution formula and supports the change from the current 40% County General Fund and 60% County Road Fund to the redistribution formula noted above. This redistribution ratio of local sales tax comes with a five year sunset clause to correspond with the close of the Four Lane Tax legislation slated to end in the year 2023.

Therefore, be it resolved, that the Craighead County Quorum Court does hereby recommend and approve the Local Sales Tax Redistribution formula with County Road Fund receiving 50% of local sales tax revenues, County Capital Fund receiving 10% of local sales tax revenues, and County General Fund receiving 40% of local sales tax revenues.

Date: 11/27/17

APPROVED: 
Ed Hill
Craighead County Judge

FILED

NOV 28 2017

KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

ATTEST: 
Kade Holliday
Craighead County Clerk

Ordinance No. 2017-9

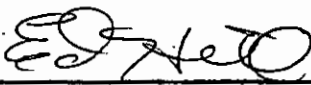
BE IT ENACTED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS, AN ORDINANCE TO BE ENTITLED.

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 2017 TO BE COLLECTED IN 2018.


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 2017 to be collected in the year 2018 shall be as follows:

County				Jonesboro			
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
Schools				City			
Bay	0.04170	41.70	Mills	Bay	0.00160	1.60	Mills
Brookland	0.03900	39.00	Mills	Black Oak (Real)	0.00140	1.40	Mills
BIC	0.04000	40.00	Mills	Black Oak (Personal)	0.00200	2.00	Mills
Jonesboro	0.03310	33.10	Mills	Bono	0.00210	2.10	Mills
Nettleton	0.03895	38.95	Mills	Brookland	0.00075	0.75	Mills
Riverside	0.04106	41.06	Mills	Caraway	0.00180	1.80	Mills
Valley View	0.04250	42.50	Mills	Cash (Real)	0.00110	1.10	Mills
Westside	0.03542	35.42	Mills	Cash (Personal)	0.00250	2.50	Mills
GCT	0.03749	37.49	Mills	Egypt	0.00160	1.60	Mills
				Lake City	0.00160	1.60	Mills
				Monette	0.00180	1.80	Mills

Dated this 21th day of Nov., 2017

Approved: 

Ed Hill, Craighead County Judge

Attest: 

Kade Holliday, Craighead County Clerk

FILED

NOV 28 2017

KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK