

**CRAIGHEAD COUNTY**  
**Annual Taxpayer Transparency Improvement District Report\***

Name of recorded district LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT #20

1. Formation Date 1918

2. Formation Statute GENERAL OR SPECIAL DRAINAGE LAWS OF 1918

3. Description of district's boundaries (Attachment: map of district)  
MAP OF DISTRICT ATTACHED

4. District's commissioners, directors, or officers (name, phone number, address, email, term of Office)

a. BRUCE WEST, TERM ENDS 12-31-2026; 1169 CR 612, BAY, AR 72411

b. TELE: 930 4788; E-MAIL: TBRUCEWEST1169@GMAIL.COM

c. MIKE BRADFORD, TERM ENDS 12-31-2027; 306 VINCENT ST. BAY AR 72411

d. TELE: 870 7813802; E-MAIL JMBRADF@GMAIL

e. BRANDY SCOTT, TERM ENDS 12-31-2022; 4246 HWY 158, BAY AR 72411

f. TELE: 870 219 8996; NO E-MAIL

5. Vacancies on the district board or commission

NONE

6. Annual Meeting

<u>2ND THURSDAY JAN.</u>	<u>8:30</u>	<u>TO BE CHOSEN ANNUALLY</u>
Date	Time	Location

7. General description of district's current and future maintenance and repairs

OVERALL MAINTNANCE OF FLOW IN LITTLE BAY AND WHITEMANS  
CREEK

8. Contracts (identity of parties to contracts and district's obligations)

a. None

b.

c.

d.

9. Current Indebtedness or Bond Indebtedness (with reason for indebtedness and payout or maturity date)

a. None

b.

c.

d.

10. Total existing delinquent assessments 221 PARCELS TOTAL \$145,118.47

Responsible Delinquent Collector CRAICHEAD COUNTY TAX COLLECTOR 870-937 4560

11. District Assessor (name, phone number, address, email)

NONE

2. Payee for distribution from County Treasurer (name, phone number, email)

CHARLES FRIERSON, 932 6643, CFRIERSON3@HOTMAIL.COM

13. Explanation of statutory penalties, interest, and cost

PENALTY OF 25% ADDED IF NOT PAID BY MATURITY DATE, W/ 6% INTEREST  
COST OF COURT PROCEEDING. ACA 14-121-426

14. Method used to calculate assessments (flat fee; per acre; per structure; etc.)

CONTINUED LOW OF BENEFITS SET WHEN DISTRICT FORMED

15. Statement itemizing the income and expenditures of the district for the most recent fiscal year (Attachment: balance sheet/bank statement)

FISCAL YEAR ENDING 10-31-21. COPY OF ACCOUNTS ATTACHED

Completed By:

CHARLES FRIERSON

Print Name

937 6643

Phone Number



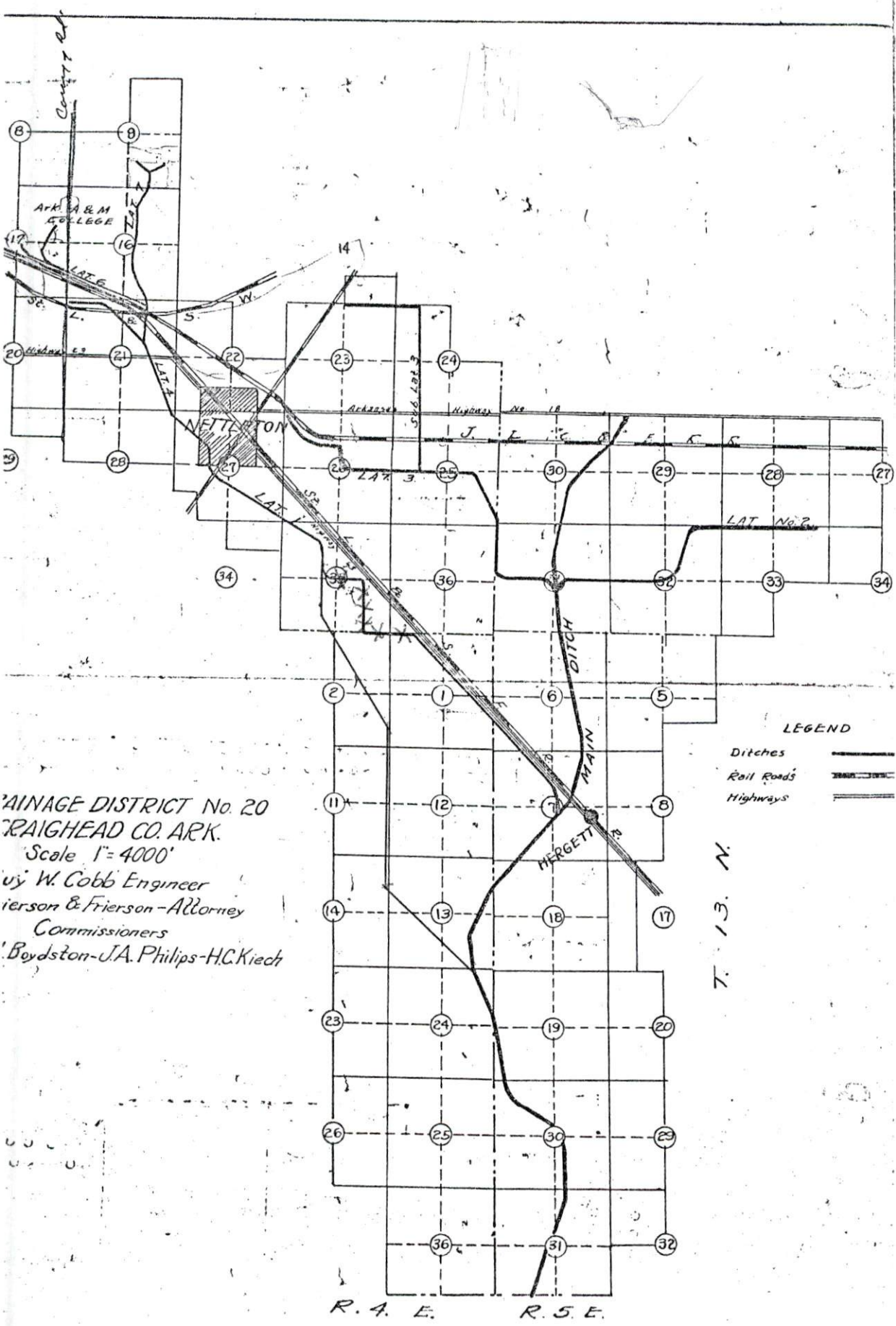
Signature

6-2-22

Date

\*Required by Arkansas Code Act 359 of 2021

Form provided by: Wes Eddington  
Craighead County Collector



DRAINAGE DISTRICT No. 20  
 CRAIGHEAD CO. ARK.  
 Scale 1"=4000'  
 by W. Cobb Engineer  
 Pierson & Frierson - Attorneys  
 Commissioners  
 Boydston - J.A. Philips - H.C. Kiech

LEGEND

- Ditches
- Rail Roads
- Highways

T. 13. N.

R. 4. E. R. 5. E.



**LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT  
NO. 20 OF CRAIGHEAD COUNTY ARKANSAS**

**AUDITORS' REPORT AND  
FINANCIAL STATEMENTS**

**OCTOBER 31, 2021**

LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT  
NO. 20 OF CRAIGHEAD COUNTY ARKANSAS

OCTOBER 31, 2021

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LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT  
NO. 20 OF CRAIGHEAD COUNTY ARKANSAS

STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS  
(MODIFIED CASH BASIS)

OCTOBER 31, 2021

ASSETS

CURRENT ASSETS

CASH

\$ 9,781

CERTIFICATE OF DEPOSIT

105,000

TOTAL CURRENT ASSETS

\$ 114,781

NET ASSETS

NET ASSETS

\$ 114,781

SEE NOTES TO FINANCIAL STATEMENTS

LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT  
NO. 20 OF CRAIGHEAD COUNTY ARKANSAS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN NET ASSETS  
(MODIFIED CASH BASIS)

YEAR ENDED OCTOBER 31, 2021

CASH RECEIPTS	
TAX COLLECTIONS	\$ 10,081
INTEREST INCOME	264
	<u>10,345</u>
CASH DISBURSEMENTS	
LEGAL FEES	1,680
LEVY MAINTENANCE	7,500
OFFICE EXPENSE	159
FILING FEES	90
COMMISSIONER FEES	75
ACCOUNTING FEES	575
	<u>10,079</u>
EXCESS OF CASH RECEIPTS OVER CASH DISBURSEMENTS	266
NET ASSETS, BEGINNING OF YEAR	<u>114,515</u>
NET ASSETS, END OF YEAR	<u>\$ 114,781</u>

SEE NOTES TO FINANCIAL STATEMENTS



LITTLE BAY & WHITEMAN'S CREEK DRAINAGE DISTRICT  
NO. 20 OF CRAIGHEAD COUNTY ARKANSAS

NOTES TO FINANCIAL STATEMENTS  
(MODIFIED CASH BASIS)

OCTOBER 31, 2021

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

Little Bay & Whiteman's Creek Drainage District No. 20 of Craighead County Arkansas (the District) is a governmental district formed to manage and supervise activities related to the drainage ditches within its district.

BASIS OF ACCOUNTING

The District's accounts are maintained on a modified cash basis, and the financial statements reflect only cash received and disbursed. On the modified cash basis, expenditures for certificates of deposit are not treated as expenses but shown as current assets on the statement of assets, liabilities, and net assets. The financial statements are not intended to present the financial position or results of operations in conformity with generally accepted accounting principles.

INCOME TAXES

The District is a non-taxable governmental entity.

NOTE 2: SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 11, 2022, the date which the financial statements were available to be issued.