

IN THE COUNTY COURT OF JACKSON/CRAIGHEAD COUNTY, ARKANSAS

IN THE MATTER OF WILLOW SLOUGH
DRAINAGE DISTRICT OF JACKSON
AND CRAIGHEAD COUNTY, ARKANSAS

2025 COMBINED ANNUAL REPORT
PURSUANT TO ACA §14-86-103 AND §14-86-2102

The commissioners of Willow Slough Drainage District submit the following as their annual report pursuant to ACA §14-86-103 and §14-86-2102 for the year ended December 31, 2024:

1. The name of this district is Willow Slough Drainage District of Jackson and Craighead County, Arkansas.
2. This district was formed on July 17, 1964.
3. This district was formed under the authority of 1909 Acts of Arkansas, No. 279 (ACA § 14-21-101 et seq).
4. Attached hereto as Exhibit A is a map of the district setting forth district boundaries. Attached as Exhibit B is an excerpt from the order entered July 17, 1964 and additional order entered March 16, 1965 setting forth the lands embraced within the district.
5. The district's commissioners and their addresses and terms of office are as follows:

Kenny Clark
170 Jackson 221
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

Danny Allen
11239 Highway 37 North
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

Jerry McCoy
7822 Jackson 47 South
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

6. This district has no vacancies in its board of commissioners.

7. Refer to Exhibits A and B for a map of the parcels of property located within the district.

8. The board of commissioners meets throughout the year on an as needed basis and annually between November 15 and January 15 each year. Meeting dates are generally established between November 1 and December 1.

9. The district maintains its ditch and right-of-way on an as needed basis in order to provide a drainage outlet within the district. Generally, it is necessary to mop and remove silt from time to time, to remove trees along the right-of-way, and to remove beaver dams and impediments within the ditch.

10. As of the date of this report the district has no outstanding contractual obligations.

11. The district has no indebtedness.

12. Assessments for the district are collected with real estate ad valorem taxes by the Jackson County Tax Collector and Craighead County Tax Collector. Attached as Exhibit C is a listing of delinquent assessments as of February 13, 2025.

13. The benefits and damages for lands within the district have been established for many years. The cost of regular or routine reassessments is prohibitive. The commissioners act as assessors for the district on an as needed basis.

14. The county treasurers are directed to pay taxes by check payable to the district and forwarded to district attorney, Edward Boyce, 515 Second Street, Newport, AR 72112

15. The district does not routinely assess penalties, interest and costs but reserves the right to assess to the full extent of statutory authority.

16. The benefits and damages for lands within the district have been established for many years. The cost of regular or routine reassessments is prohibitive. The commissioners act as assessors for the district on an as needed basis.

17. Attache as Exhibit D is the district's annual accounting for the period ending December 31, 2024.

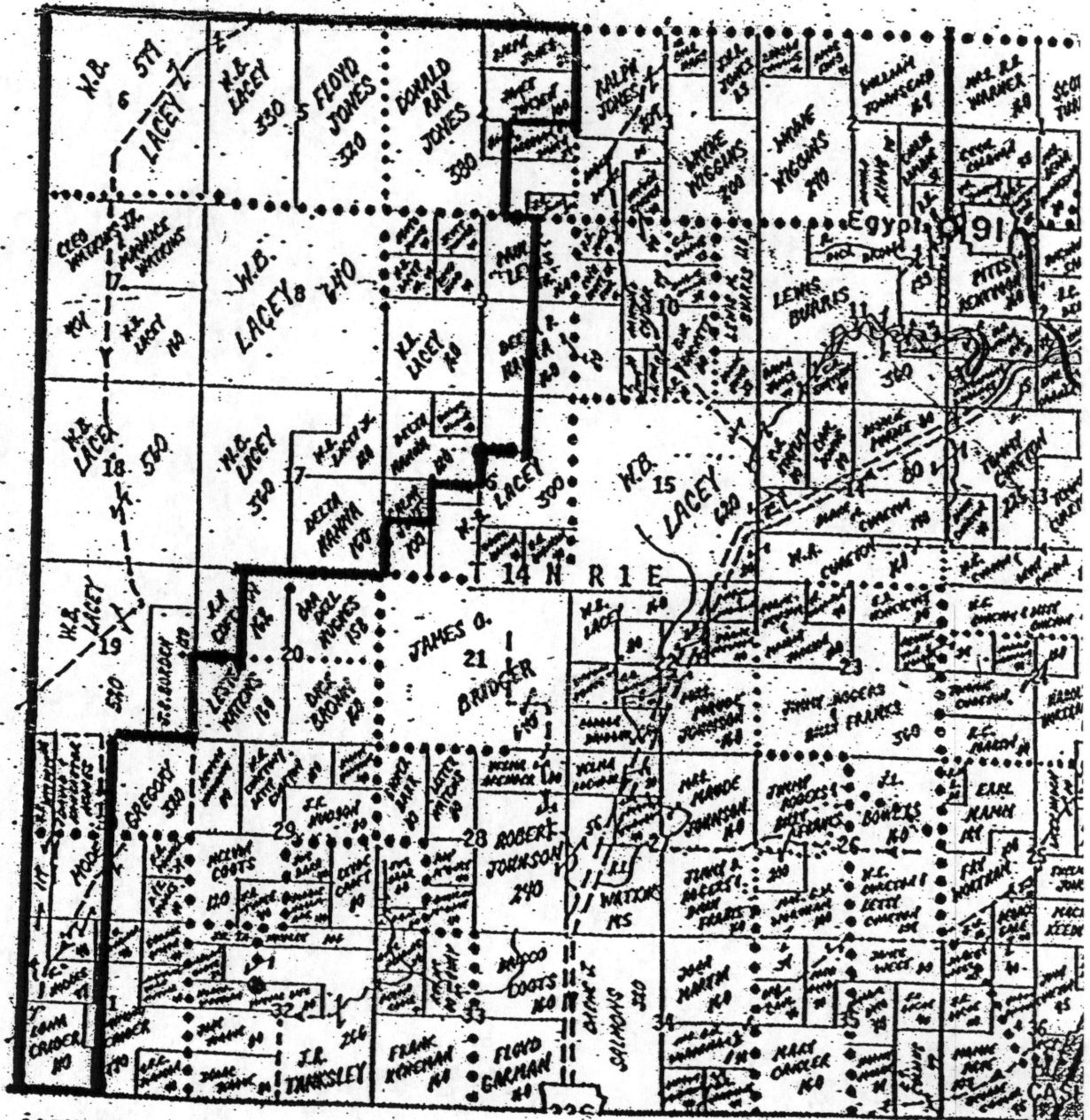
RESPECTFULLY SUBMITTED,

WILLOW SLOUGH DRAINAGE DISTRICT OF
JACKSON AND CRAIGHEAD COUNTIES,
KENNY CLARK, DANNY ALLEN, JERRY
NEAL MCCOY, COMMISSIONERS

BOYCE & BOYCE
Attorneys for District
515 Second Street
Newport, AR 72112
870.523.5242

by Edward Boyce
Edward Boyce - 83026

WILLOW SLOUGH DRAINAGE DISTRICT JACKSON AND CRAIGHEAD COUNTIES



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CRAIGHEAD COUNTY

Ex. A

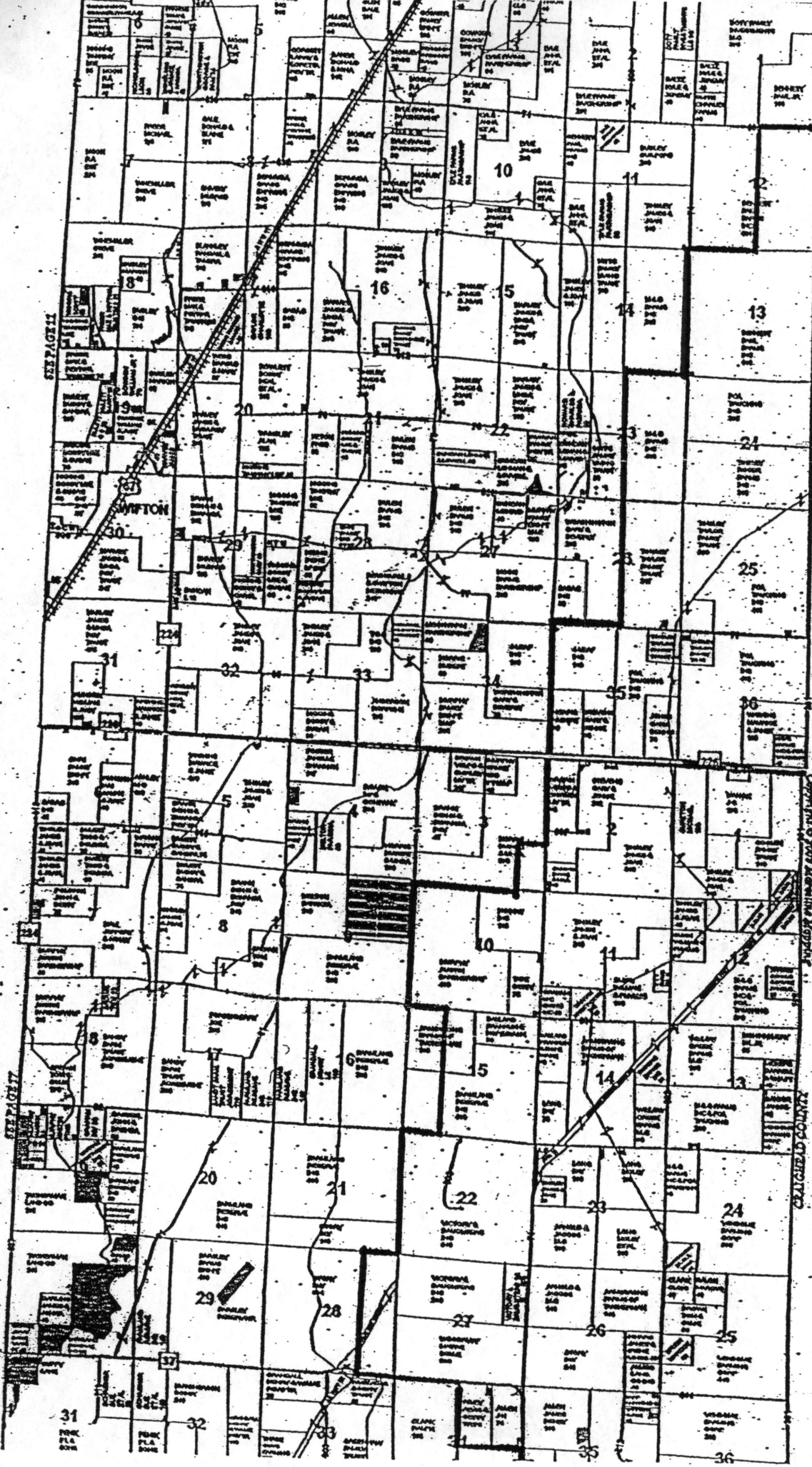
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CALHOUN COUNTY

JACKSON COUNTY

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CALHOUN COUNTY



Lands in Jackson County, Arkansas, to-wit:

East One-half ($E\frac{1}{2}$) Section 12, Section 13, East One-half ($E\frac{1}{2}$) Section 23, Sections 24 and 25, East One-half ($E\frac{1}{2}$) Section 26, and Sections 35 and 36, Township 14 North, Range 1 West; Sections 1 and 2, East One-half of the Southeast Quarter ($E\frac{1}{2} SE\frac{1}{4}$) Section 3, Sections 10, 11, 12, 13 and 14, East One-half ($E\frac{1}{2}$) and East One-half of the West One-half ($E\frac{1}{2} W\frac{1}{2}$) Section 15, Sections 22, 23, 24, 25, 26, and 27, East One-half of the East One-half ($E\frac{1}{2} E\frac{1}{2}$) Section 28, Northeast Quarter ($NE\frac{1}{4}$) Section 34, and Sections 35 and 36, Township 13 North, Range 1 West, together with all public roads and railroads within said territory;

Lands in Craighead County, Arkansas, to-wit:

Northeast Quarter ($NE\frac{1}{4}$), West Half ($W\frac{1}{2}$) West Half of the Southeast Quarter ($W\frac{1}{2} SE\frac{1}{4}$) of Section Four (4); All of Sections Five (5), Six (6), Seven (7) and Eight (8), West Half of East Half ($W\frac{1}{2} E\frac{1}{2}$), West Half ($W\frac{1}{2}$) of Section Nine (9); Northwest Quarter of the Northeast Quarter ($NW\frac{1}{4} NE\frac{1}{4}$), Northwest Quarter ($NW\frac{1}{4}$), Northwest Quarter of the Southwest Quarter ($NW\frac{1}{4} SW\frac{1}{4}$) of Section Sixteen (16); All of Sections Seventeen (17), Eighteen (18), and Nineteen (19); West Half of the Northwest Quarter ($W\frac{1}{2} NW\frac{1}{4}$) of Section Twenty (20); Fractional West Half ($W\frac{1}{2}$) of Section Thirty (30); Fractional West Half ($W\frac{1}{2}$) of Section Thirty-one (31), All lying in Township Fourteen (14), North, Range One (1) East.

Ex B

Parcels In WILLOW SLOUGH Jackson County, Arkansas

Imp Dist: 004

Parcel and Owner	Legal Description	Year	Dist	Valuation	Imp Dist Tax	Imp Dist Bal	Total Tax
001-01913-000 GILMORE LOLA C REVOCABLE TRUST JACKSON 74	02-13-01 RURAL METES & BOUNDS Acres PT SW SW	2023	012	7,500	15.54	15.54	540.78

Grand Totals	Parcel Count: 1			7,500	15.54	15.54	540.78
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Record Filter

(Property.PropType = 'R') and (Property.Book = 'D') and property.PropKey in (select PropKey from PropertyRecordFilter where Balance>0)

Ex. C

Parcels In Drainage Willow Slough Craighead County, Arkansas

Imp Dist: WSDD

Parcel and Owner	Legal Description	Year	Dist	Valuation	Imp Dist Tax	Imp Dist Bal	Total Tax
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Grand Totals	Parcel Count:			0	0.00	0.00	0.00
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Record Filter

(Property.PropType = 'R') and (Property.Book = 'D') and property.PropKey in (select PropKey from PropertyRecordFilter where Balance>0)

WILLOW SLOUGH DRAINAGE DISTRICT #17 ACCOUNTING

01/01/2024 to 12/31/24

Balance from 2023 accounting: \$74,176.91

RECEIPTS FOR 2024:

TAX COLLECTIONS:

01/02/24	Craighead County Treasurer		\$107.69
01/25/24	Jackson County Treasurer	\$159.44	
05/02/24	Jackson County Treasurer	\$808.64	
06/05/24	Jackson County Treasurer	\$169.94	
06/27/24	Jackson County Treasurer	\$73.98	
09/05/24	Jackson County Treasurer	\$1,030.85	
09/19/24	Craighead County Treasurer		\$97.05
09/26/24	Jackson County Treasurer	\$356.17	
10/23/24	Craighead County Treasurer		\$808.50
10/30/24	Jackson County Treasurer	\$1,052.21	
11/21/24	Craighead County Treasurer		\$350.97
12/05/24	Jackson County Treasurer	\$3,012.08	
12/31/24	Jackson County Treasurer	\$778.67	
		<u>\$7,441.98</u>	<u>\$1,364.21</u>

Total tax collections \$ 8,806.19

Checking Account Interest:

01/31/24	Interest	\$5.43
02/29/24	Interest	\$5.10
03/31/24	Interest	\$5.45
04/30/24	Interest	\$5.27
05/31/24	Interest	\$5.51
06/28/24	Interest	\$5.35
07/31/24	Interest	\$5.54
08/30/24	Interest	\$5.54
09/30/24	Interest	\$5.44
10/31/24	Interest	\$5.69
11/29/24	Interest	\$3.85
12/31/24	Interest	<u>\$3.89</u>

Total checking account interest \$ 62.06

Saving Account Interest:

12/29/23	Interest	\$4.27
01/17/24	Kenny Clark	\$1.00
01/31/24	Interest	\$4.26
02/29/24	Interest	\$3.99
03/29/24	Interest	\$2.13
04/30/24	Interest	\$2.06
05/31/24	Interest	\$2.13

06/28/24	Interest	\$2.06
07/31/24	Interest	\$2.13
08/30/24	Interest	\$2.13
09/30/24	Interest	\$1.76
10/31/24	Interest	\$1.28
11/30/24	Interest	\$1.24
12/31/24	Interest	<u>\$1.28</u>

Total savings account interest \$ 31.72

Total receipts as of 12/31/24 \$ 8,899.97

DISBURSEMENTS FOR 2024:

IBERIABANK checking account

12/16/24	2215	Kenny Clark	\$100.00
12/16/24	2216	Jerry McCoy	\$100.00
12/16/24	2217	Danny Allen	\$100.00
12/31/24	2218	Boyce & Boyce	<u>\$730.00</u>

Total Disbursements as of 12/31/24 \$ 1,030.00

SUMMARY OF ACCOUNT

Beginning balance 01/01/2024	\$74,176.91
Receipts 01/01/24 thru 12/31/24	\$ 8,899.97
Disbursements 01/01/24 thru 12/31/24	<u>(\$ 1,030.00)</u>
Balance on hand 12/31/24	\$82,046.88

DESCRIPTION OF BALANCE

IBERIABANK checking account #9318	\$71,940.90
IBERIABANK saving account #5537	<u>\$10,105.98</u>
Balance on hand	\$82,046.88

**WILLOW SLOUGH DRAINAGE # 17
CACHE RIVER MAINTENANCE FUND ACCOUNTING**

01/01/2024 TO 12/31/24

Balance from 2023 accounting: \$ 14,598.97

RECEIPTS FOR 2024:

TAX COLLECTIONS & PERSONAL DONATIONS:

01/17/24 Kenny Clark \$1.00

Total receipts as of 12/31/24 \$ 1.00

DISBURSEMENTS FOR 2024:

Disbursement from Willow/Cache maintenance:

Total disbursement \$ 0.00

SUMMARY OF ACCOUNT

Beginning balance 01/01/2024	\$ 14,598.97
Receipts 01/01/24 thru 12/31/24	\$ 1.00
Disbursements 01/01/24 thru 12/31/24	(\$ 0.00)
Balance on hand 12/31/24	\$ 14,599.97

DESCRIPTION OF BALANCE

IBERIABANK Willow/Cache River maintenance \$ 14,599.97
 #1461