

**Sales Tax Fund (1105)  
Statement of Revenues and Expenditures  
December 31, 2010  
(Unaudited)**

**Revenues:**

Taxes & Assessments	\$	18,599,727
Interest Earned		25,042
Federal Transportation Grant		326,338
Miscellaneous - Unanticipated		-
Private Participation		1,004
Prior Years Fund Balance		19,748,974

**Total Revenues**

**\$ 38,701,085**

**Expenditures**

**Capacity Improvements**

07-01-A Jenny Lind Widening		317,896
<b>Drainage Improvements</b>		
05-06-C		2,474,958
06-06-A		1,293
06-06-B		-
07-06-misc		-
08-06-B		-
08-06-C		-
09-06-A		415,109
09-06-B		(22,563)
10-06-A		338,072
10-06-B		169,322
10-06-C		676
10-12-A		275,161
10-12 Misc Studies		3,480

**Extension**

05-00-B Texas Road		1,069,219
06-00-A		-
06-00-B		-
07-00-C		-
08-00-A		-
08-00-B		-
08-00-C		106,099
08-01-A		604,148

**Intersection & Signal Improvements**

04-09-E Signal @ I40/Grand		-
05-09-A Signal @ Towson		-
06-09-B Signal @ Hwy 22/Meandering Wa:		-
07-90-B Streetscape Garrison		-
07-09-B Signal @ Towson/Dodson		-
08-09-C Signal@Hwy 271& Harv		-
09-09-A Signal @Massard/Chaffee		753
09-12-Misc Traffic Signal Coord. Timing U		2,306
09-90-A Nelson Hall Street(Curb & Gutter ]		0
09-90-B Garrison Streetscape		125,017
10-09-A Traffic Signal Townson/ So B &D		17,837
10-09-B Traffic Signal Hwy 253/ Brooken t		17,688

**Storm Water Management**

98-12-B May Branch Drainage Plan		-
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Overlays/Reconstruction	
02-03-A Street Overlay/Reconstruct	498,069
05-04-A Bridge @ Kelley/I-40	-
07-03-B Street Overlay	-
08-03-A Street Overlay/Reconst	-
08-03-B Street Overlay/Reconst	-
08-03-C Street Overlay	-
08-03-D Street Overlay/Reconst	-
06-04-A Phoenix/I540 Bridge	-
09-00-B Aerial Overlays/Grand Ave	-
09-00-C Northpointe FS Housing Auth Ph2	344,645
09-03-A Street Overlay/Reconst	1,557,970
09-03-B Street Overlay/Reconst	1,016,223
09-03-C Street Overlay Reconst	408,234
09-03-D Street Overlay Reconst	539,432
10-03-A Street Overlay Reconst	1,642,465
10-03-B Street Overlay Reconst	1,083,551
10-03-C Street Overlay Reconst	812,059
10-03-D Street Overlay Reconst	1,483,513
10-03-E Street Overlay Reconst	1,515,946
11-03-A Street Overlay Reconst	34,790
11-03-B Street Overlay Reconst	15,898
11-03-C Street Overlay Reconst	15,470
11-03-D Street Overlay Reconst	21,554
11-06-C Street Overlay Reconst	6,340
11-06-D Street Overlay Reconst	42,214
Street Reconstruction	
Traffic Study	
Miscellaneous	
04-12-F Traffic Study	-
04-12-G Drainage/St Standard Update	-
Other (Note 1)	645,502
City Engineering Costs	2,272,200
Street Operations Overlay	238,987
08-12-Mis Studies	-
08-12-A Update Driveway ord	-

<b>Total Expenditures</b>	<u>\$</u>	<u>20,111,529</u>
Fund Balance, December 31, 2010	\$	18,589,557
Funds Obligated for Authorized Projects		<u>27,975,004</u>
Undesignated Fund Balance	<u>\$</u>	<u>(9,385,447)</u>

Rhonda Harvell  
General Ledger Accountant

Note 1: Other expenses include payments on prior years' completed projects

**Workers' Compensation Fund (1119)**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
For the Period Ended December 31, 2010**

	<b>2010 MONTH TO-DATE</b>	<b>2010 YEAR TO-DATE</b>	<b>2009 YEAR TO-DATE</b>
<b>Revenue</b>			
City Contributions	\$ -	\$ 369,360	\$ 350,020
Interest Earned	16	864	8,070
Reinsured /recovery	227,831	227,831	-
Transfer From Other Funds	172,169	172,169	310,000
<b>Total Revenue</b>	<b>\$ 400,016</b>	<b>\$ 770,224</b>	<b>\$ 668,090</b>
<b>Expenses</b>			
Insurance Premiums	\$ -	\$ 64,748	\$ 179,735
Administrative	-	-	-
Transfer to Claims Account	(123,636)	515,499	492,251
Transfer to Other Funds	-	-	-
Self Insurer Tax	-	34,861	41,670
<b>Total Expenses</b>	<b>\$ (123,636)</b>	<b>\$ 615,108</b>	<b>\$ 713,657</b>
Change in Net Assets	<u>\$ 523,652</u>	155,117	(45,567)
Net Assets, January 1, 2010		15,170	60,736
<b>Net Assets, December 31, 2010</b>		<u>\$ 170,287</u>	<u>\$ 15,170</u>

**Composition of Net Assets**

Cash	\$ 15,543
Interest Receivable	16
Accounts Receivable	230,159
Due from Investment Fund	384,410
Other Prepaid	80,194
Deposits - Paying Agent Checking Account	23,769
Vouchers Payable	-
Claims Payable	(563,804)
<b>Net Assets, December 31, 2010</b>	<u>\$ 170,287</u>

**Employee Health and Wellness Fund (9106)**

**Statement of Revenues, Expenses, and Changes in Net Assets  
For the Period Ended December 31, 2010**

	2010 MONTH TO-DATE	2010 YEAR TO-DATE	2009 YEAR TO-DATE
<b>Revenue</b>			
City Contributions	\$ 326,401	\$ 5,601,078	\$ 6,584,189
Interest Earned	271	7,955	62,308
Miscellaneous- Unanticipated	-	-	48
Employee Contributions	56,592	648,381	755,327
Employee Contributions - AFLAC	-	-	-
COBRA Contributions	1,284	7,246	727
Employee Dental Contributions	38,147	447,351	467,118
Employee Vision	7,888	92,917	96,950
Employee Basic Life	7,658	88,376	94,268
Airport Contributions	7,924	93,437	89,122
Library Contributions	17,643	218,816	215,838
Transfer from Other Funds	-	-	-
Retiree Contributions	29,403	197,257	179,988
<b>Total Revenue</b>	<b>\$ 493,211</b>	<b>\$ 7,402,814</b>	<b>\$ 8,545,883</b>
<b>Expenditures</b>			
Medical	982,362	4,539,821	3,623,445
Dental	60,888	486,348	493,430
Prescription	143,233	1,130,996	927,102
Management & Service Fee	29,141	258,656	350,775
Life Insurance (FSPERS)	-	437,312	466,312
Long Term Disability	-	179,782	193,178
Superior Vision Plan	-	127,205	125,219
Boston Life	-	14,137	17,294
Employee Assistance Plan	-	23,611	20,897
Employee Wellness Program	80,112	185,772	151,086
Texas Life (Universal)	217	2,391	3,020
Prepaid Legal	150	2,063	2,018
Reinsurance for Medical Plan	37,134	447,037	439,994
Contributions To OPEB Heath Trust	360,000	360,000	720,000
Transfer to Other Funds	172,169	172,169	90,000
<b>Total Expenditures</b>	<b>\$ 1,693,237</b>	<b>\$ 8,367,299</b>	<b>\$ 7,623,771</b>
<b>Net Income (Loss)</b>	<b>\$ (1,200,026)</b>	<b>(964,485)</b>	<b>922,112</b>
<b>Net Assets, January 1, 2010</b>		<b>5,321,369</b>	<b>4,399,257</b>
<b>Net Assets, December 31, 2010</b>		<b>\$ 4,356,885</b>	<b>\$ 5,321,369</b>

Composition of Net Assets

Cash	\$ 5,363,437
Interest Receivable	271
Accounts Receivable, Net	41,092
Due from Investment Fund	626,066
Other Deposits	162,773
Miscellaneous Accounts Payable	(360,000)
Vouchers Payable	(77,738)
Claims Payable	(1,399,016)
<b>Net Assets, December 31, 2010</b>	<b>\$ 4,356,885</b>

**City of Fort Smith, Arkansas - Operating Funds**  
**Combined Statement of Revenues, Expenditures/Expenses and Encumbrances**  
**and Change in Fund Balance/Working Capital - Unaudited**  
**For the Period Ended December 31, 2010**

	MONTH ENDED			YEAR - TO - DATE		
	31-Dec-10		Variance	2010		Variance
	2010	2009		2010	2009	
<b>Revenues</b>						
Intergovernmental	\$ 1,142,142	\$ 935,507	\$ 206,635	\$ 7,129,899	\$ 7,394,683	\$ (264,784)
Taxes and Assessments	4,745,837	4,251,621	494,216	29,923,280	29,411,717	511,563
Court Fines & Forfeitures	328,191	314,961	13,230	2,164,608	1,969,273	195,335
Licenses and Permits	166,720	130,576	36,144	1,343,739	1,377,109	(33,370)
Service Charges and Fees	4,590,183	4,204,468	385,715	53,040,375	49,337,753	3,702,622
Miscellaneous	245,042	130,456	114,586	1,258,447	1,773,906	(515,459)
Transfers	629,417	599,864	29,553	2,527,312	2,407,848	119,464
<b>Total Revenues</b>	<b>\$ 11,847,532</b>	<b>\$ 10,567,453</b>	<b>\$ 1,280,079</b>	<b>\$ 97,387,659</b>	<b>\$ 93,672,290</b>	<b>\$ 3,715,370</b>
<b>Expenditures/Expenses and Encumbrances</b>						
Policy and Administration						
Services	\$ 407,596	\$ 699,858	\$ 292,262	\$ 3,544,979	\$ 3,668,399	\$ 123,420
Management Services	917,355	731,625	(185,730)	6,221,813	6,479,156	257,343
Development Services	403,143	378,125	(25,018)	2,842,467	2,878,717	36,250
Police Services	1,847,062	2,163,774	316,712	15,197,579	15,473,828	276,249
Fire Services	1,282,433	1,267,419	(15,014)	9,737,884	10,180,167	442,283
Operation Services	5,436,761	5,399,155	(37,606)	54,496,945	55,830,675	1,333,730
Non-Departmental	894,884	1,459,530	564,646	5,490,903	6,505,482	1,014,579
<b>Total Expenditures/Expenses and Encumbrances</b>	<b>\$ 11,189,234</b>	<b>\$ 12,099,486</b>	<b>\$ 910,252</b>	<b>\$ 97,532,570</b>	<b>\$ 101,016,425</b>	<b>\$ 3,483,854</b>
Excess Revenues Over (Under) Expenditures/Expenses and Encumbrances	\$ 658,298	\$ (1,532,033)	\$ 2,190,331	\$ (144,911)	\$ (7,344,135)	\$ 7,199,224
Beginning Fund Balance/Working Capital	11,371,424	10,832,335	539,089	12,174,632	16,644,436	(4,469,804)
<b>Ending Fund Balance/Working Capital</b>	<b>\$ 12,029,722</b>	<b>\$ 9,300,301</b>	<b>\$ 2,729,420</b>	<b>\$ 12,029,722</b>	<b>\$ 9,300,301</b>	<b>\$ 2,729,420</b>

**Consolidated Summary - Operating Funds  
Statement of Revenues, Expenditures/Expenses  
and Encumbrances and Change in Fund Balance  
Working Capital (Budget Basis) - Unaudited  
Actual and Budget  
For the Period Ended December 31, 2010**

	<u>Actual</u>	<u>2010 Annual Budget</u>	<u>% To Date</u>
<b>Revenues</b>			
Intergovernmental	\$ 7,129,899	\$ 7,011,052	101.7%
Taxes and Assessments	29,923,280	30,454,325	98.3%
Court Fines and Forfeitures	2,164,608	1,850,000	117.0%
Licenses and Permits	1,343,739	1,378,000	97.5%
Services Charges and Fees	53,040,375	53,870,920	98.5%
Miscellaneous	1,258,447	1,341,945	93.8%
Transfers	2,527,312	2,529,150	99.9%
<b>Total Revenues</b>	<u>\$ 97,387,659</u>	<u>\$ 98,435,392</u>	98.9%
<b>Expenditures/Expenses and Encumbrances</b>			
Policy and Administration			
Services	\$ 3,544,980	\$ 4,138,106	85.7%
Management Services	6,221,813	6,919,126	89.9%
Development Services	2,842,467	2,991,404	95.0%
Police Services	15,197,579	16,585,519	91.6%
Fire Services	9,737,884	10,266,460	94.9%
Operation Services	54,496,945	59,117,586	92.2%
Non-Departmental	5,490,903	6,018,248	91.2%
<b>Total Expenditures/Expenses and Encumbrances</b>	<u>\$ 97,532,571</u>	<u>\$ 106,036,449</u>	92.0%
Excess Revenues Over (Under) Expenditures/Expenses and Encumbrances to (from) Fund Balance/Working Capital	\$ (144,912)	\$ (7,601,057)	
Beginning Fund Balance/ Working Capital	<u>12,174,632</u>	<u>11,425,646</u>	
<b>Ending Fund Balance/ Working Capital</b>	<u><u>\$ 12,029,722</u></u>	<u><u>\$ 3,824,589</u></u>	