

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 16, 2014 @ 7:00 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS
C O N T E N T S**

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21	Memo – Jail – Additional Appropriation—Crowding by ADC
22	Memo – HR – Payout for Investigator Sergeant Position
23	Memo – EMS – Furniture Replacement & Vehicle Chains
24-27	Memo – DEM – FY14 Homeland Security Grant Program (HSGP Grant)
28	Memo – Circuit Court – Additional Funding for Jurors
29-31	Memo – County Judge - Common Carrier Budget Policy and Explanation
32-33	Memo – Assessor – Justification for Travel Expense for Assessor’s Office
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44	Memo – Tax Back Resolution for Propak Logistics
45-72	<u>A Resolution Authorizing Entering into a Contract with the City of Fort Smith for Aquatics Facility Management and Operation with American Resort Management</u>
73	<u>A Resolution Naming the Aquatic Center at Ben Geren Regional Park, Parrot Island Waterpark</u>
74-76	<u>Appropriation Ordinance to Amend 2014 Budget</u> - Sheriff – Reimbursement for Deputies from UA Fayetteville - Sheriff – Restitution for Property Damage - Sheriff – Pro Rata Share of Asset Forfeiture - HR – Earned Leave Appropriation for Investigator Sergeant Position - EMS – Furniture Replacement & Vehicle Chains - DEM – FY14 Homeland Security Grant Program (LETPA Grants) - Circuit Court – Additional Funding for Jurors - Juvenile Grant – Dental Insurance Matching
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SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 16, 2014 @ 7:00 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS
A G E N D A

- I. CALL TO ORDER
 - A. Pledge of Allegiance
 - B. Invocation
 - C. Roll Call

- II. PUBLIC COMMENTS

- III. APPROVAL OF MINUTES
 - A. November 10, 2014 Quorum Court Special Meeting
 - B. November 13, 2014 Quorum Court Special Meeting
 - C. November 18, 2014 Quorum Court Regular Meeting
 - D. November 25, 2014 Quorum Court Special Meeting
 - E. December 2, 2014 Quorum Court Special Meeting

- IV. COMMITTEE AND OTHER REGULAR REPORTS
 - A. Executive Report of the County Judge
 - B. Briefing by Mat Pitsch on the Regional Intermodal Transportation Authority (RITA)

- V. OLD BUSINESS
 - A. A Resolution Authorizing the County Judge to Enter into a Joint Contract with the City of Fort Smith for an Aquatics Facility Management Agreement to be Provided by American Resort Management, LLC for the Ben Geren Regional Park Aquatic Center.
 - B. A Resolution Naming the Aquatic Center at Ben Geren Regional Park Parrot Island Waterpark

- VI. NEW BUSINESS
 - A. An Appropriation Ordinance Amending Budget Ordinance 2014-4 in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2014 Budget; and for Other Purposes.
 - B. An Ordinance Appropriating Funds, Establishing County Salaries and Positions, Adopting a Classification System and Salary Schedule for County Employees, and Approving the 2015 Budget for Sebastian County; and for Other Purposes.
 - C. An Appropriation Ordinance Amending Budget Ordinance 2014-19 in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2015 Budget; and for Other Purposes.
 - D. An Ordinance Designating Fine Collection Responsibility for the Collection of Fines Assessed Upon Defendants in the Circuit Courts and District Courts as Required by ACA 16-13-709.
 - E. A Resolution of the Sebastian County Quorum Court Certifying Local Government Endorsement of Propak Logistics, Inc. to Participate in the Tax Back Program (as Authorized by Sections 15-4-2706(d) of the Consolidated Incentive Act of 2003).

Recap of Unobligated Balance and Request

Fund Summary Comparison
December 16, 2014 Regular Quorum Court Meeting

<u>Fund</u>	<u>Dept</u>	<u>General Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1000	0400	Sheriff	OT reimbursement for UofA traffice control	3,923				3,923	3,923
1000	0400	Sheriff	Payout position # 040026201	3,034				3,034	
1000	0400	Sheriff	Sheriff Reimbursement		85			85	85
1000	0418	Adult Detention Center	Aramark Food Contract		28,900			28,900	
1000	0452	Juvenile Grant	Dental insurance	440				440	
1000	0460	Circuit Courtroom Operations	Jurors payment		9,000			9,000	
Total Appropriations				7,397	37,985	0	0	45,382	4,008
Unobligated Balance								5,040	
Release \$28,900 from Jail Restricted								28,900	
Release Earmark								7,434	
Unobligated balance after appropriations								0	

<u>Fund</u>	<u>Dept</u>	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1001	0311	EMS Facility	Furniture and Tire chain system		4,758	5,379		10,137	
1001	0311	EMS Facility	Transfer of line item			(10,137)		(10,137)	
Total Appropriations				0	4,758	(4,758)	0	0	0
Unobligated Balance								7,351	
Unobligated balance after appropriations								7,351	

<u>Fund</u>	<u>Dept</u>	<u>Homeland Security Grant</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1902	0463	FY14 LETPA/FSPD/SWAT	Search & Rescue Equipment			125,590		125,590	125,590
1902	0464	FY14 LETPA/FSPD/Bomb	Terrorism Prevention			189,000		189,000	189,000
Total Appropriations				0	0	314,590	0	314,590	314,590
Unobligated Balance								0	
Unobligated balance after appropriations								0	

<u>Fund</u>	<u>Dept</u>	<u>Drug Control Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3015	0429	Drug Asset Forfeiture	Pro rata share		180			180	180
Total Appropriations				0	180	0	0	180	180
Unobligated Balance								2	
Unobligated balance after appropriations								2	

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

1000 General Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	21,301,463.00	4,441,892.60	0.00	18,970,816.69
Expenses	<u>(23,867,870.00)</u>	<u>(1,796,504.98)</u>	(35,952.49)	<u>(20,513,178.25)</u>
Revenue less Appropriations	(2,566,407.00)	2,645,387.62		(1,542,361.56)
Beginning Balance 1/1/14	7,029,689			7,029,689
Subtotal	4,463,282.00			5,487,327.44
Transfer within General Fund				
Computer Reserve	(30,000.00)			(30,000.00)
Jail Restricted	82,982.00			82,982.00
Fund Balance	(2,129,528.00)			
2% Sebastian County EMS - YTD (JUL-DEC)				(30,000.00)
1% County Parks - YTD (JUL-DEC)				(15,000.00)
Year-end Earmark	(45,000.00)			
Less Reserve A.C.A. 14-20-103	(2,336,696.00)			
Current Fund Balance				5,495,309.44
Unobligated Balance	5,040.00			
Restricted Funds				
Jail Restricted				
Beginning Balance 1/1/14	211,580.00			
Release/Transfer ord.2014-7	(7,982.00)			
Release/Transfer ord.2014-14	<u>(75,000.00)</u>			
Balance	128,598.00			
Computer Reserve				
Beginning Balance 1/1/14	30,000.00			
2014 Annual Appropriation	<u>30,000.00</u>			
Balance	60,000.00			
Ambulance Reserve Replacement				
Beginning Balance 1/1/14	<u>35,000.00</u>			
Balance	35,000.00			
Ambulance Reserve Equip Replacement				
Beginning Balance 1/1/14	16,900.00			
Release/Transfer to Emerg. Mgmt Grant	(2,000.00)			
Release/Transfer to ADH Trauma Grant	<u>(899.00)</u>			
Balance	14,001.00			
2% Sebastian County EMS - YTD (JUL-DEC)	24,036.00			
1% County Parks - YTD (JUL-DEC)	12,018.00			
	2014			
	Beginning	Current	Treasurer's	
	Balance	Balance	Balance	
General Fund	7,029,689.00	5,495,309.44		
Jail Restricted	128,598.00	128,598.00		
Computer Reserve	30,000.00	60,000.00		
Ambulance Reserve	51,900.00	49,001.00		
2% Sebastian County EMS		30,000.00		
1% County Parks		15,000.00		
Total General Fund	<u>7,240,187.00</u>	<u>5,777,908.44</u>	5,777,825.39	
	-4-	Difference	83.05	

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

1001 General Reserve Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	1.00	56.41	0.00	4,988.37
Expenses	<u>(1,071,437.00)</u>	<u>-4200.00</u>	<u>(24,714.40)</u>	<u>-4200.00</u>
Revenue less Appropriations	(1,071,436.00)	(4,143.59)		788.37
Beginning Balance 1/1/14	1,678,787.44			1,678,787.44
Subtotal	607,351.44			
Earmarks				
Sebastian County Library	(600,000.00)			
Current Fund Balance				1,679,575.81
Unobligated Balance	7,351.44			

1803 General Fund Sales Tax Revenue

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	599,379.00	32,262.89	0.00	596,947.66
Expenses	<u>(4,828,326.00)</u>	<u>(871,890.75)</u>	<u>(5,594.50)</u>	<u>(2,521,912.71)</u>
Revenue less Appropriations	(4,228,947.00)			(1,924,965.05)
Beginning Balance 1/1/14	4,257,471.31			4,257,471.31
Subtotal	28,524.31			
Earmarks				
Aquatics Sinking fund	(50,524.31)			
Release from Aquatics Sinking Fund	<u>22,000.00</u>			
Balance	(28,524.31)			
Current Fund Balance				2,332,506.26
Unobligated Balance				

1002 Health Insurance

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	313,093.76		2,859,531.01
Expenses	<u>0.00</u>	<u>(216,919.24)</u>		<u>(2,937,111.30)</u>
Revenue less Appropriations	0.00	96,174.52		(77,580.29)
Beginning Balance 1/1/14	316,001.72			316,001.72
Current Fund Balance				238,421.43
Unobligated Balance				

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

1800 Treasurer's Commission Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	477,336.00	304,510.30		978,471.94
Expenses	<u>(477,336.00)</u>	<u>(18,006.88)</u>		<u>(234,317.79)</u>
Revenue less Appropriations	0.00	286,503.42		744,154.15
Beginning Balance 1/1/14	495,445.50			495,445.50
Treasurer's Excess	(495,445.50)			(495,445.50)
Current Fund Balance	0.00			744,154.15
Unobligated Balance				

1801 Collector's Commission Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	809,038.00	832,984.88		2,020,106.83
Expenses	<u>(809,038.00)</u>	<u>(45,194.34)</u>	(71.73)	<u>(564,481.06)</u>
Revenue less Appropriations	0.00	787,790.54		1,455,625.77
Beginning Balance 1/1/14	1,606,649.88			1,606,649.88
Collector's Excess	(1,606,649.88)			(1,606,649.88)
Current Fund Balance	0.00			1,455,625.77
Unobligated Balance				

1802 Assessor's Commission Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	2,421,934.00	832,940.94		2,000,096.54
Expenses	<u>(2,421,934.00)</u>	<u>(146,156.26)</u>		<u>(1,858,840.80)</u>
Revenue less Appropriations	0.00	686,784.68		141,255.74
Beginning Balance 1/1/14	313,177.52			313,177.52
Assessor's Excess	(313,177.52)			(313,177.52)
Current Fund Balance				141,255.74
Unobligated Balance	0.00			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

1804 Greenwood District Court

	Estimated 2014	Received November 2014	YTD Encumbrances	Received YTD November 2014
Revenue	408,268.00	28,277.71		354,009.84
Expenses	<u>(450,837.00)</u>	<u>(29,850.47)</u>		<u>(252,247.12)</u>
Revenue less Appropriations	(42,569.00)			101,762.72
Beginning Balance 1/1/14	567,303.48			567,303.48
Earmarks				
Court Room	(200,000.00)			
Less Reserve A.C.A. 14-20-103	(56,730.00)			
Current Fund Balance				669,066.20
Unobligated Balance	268,004.48			

1805 Law Library Fund

	Estimated 2014	Received November 2014	YTD Encumbrances	Received YTD November 2014
Revenue	21,594.00	1,090.27		17,211.75
Expenses	<u>(21,594.00)</u>	<u>(1,583.73)</u>		<u>(17,369.00)</u>
Revenue less Appropriations	0.00	(493.46)		(157.25)
Beginning Balance 1/1/14	0.00			0.00
Current Fund Balance				(157.25)
Unobligated Balance	0.00			

1810 HazMat Response

	Estimated 2014	Received November 2014	YTD Encumbrances	Received YTD November 2014
Revenue	50,298.00	0.00		41,452.05
Expenses	<u>(106,241.00)</u>	<u>(10,356.86)</u>	(1,321.40)	<u>(48,215.01)</u>
Revenue less Appropriations	(55,943.00)			(6,762.96)
Beginning Balance 1/1/14	55,943.15			55,943.15
Current Fund Balance				49,180.19
Unobligated Balance	0.15			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

1901 Miscellaneous Grants

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	132,633.00	28,879.50		82,902.43
Expenses	<u>(155,077.00)</u>	<u>(3812.21)</u>	(9,308.02)	<u>(58,433.57)</u>
Revenue less Appropriations	(22,444.00)	25,067.29		24,468.86
Beginning Balance 1/1/14	22,444.00			22,444.00
Current Fund Balance				46,912.86
Unobligated Balance	0.00			

1902 Homeland Security Grant

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	343,756.00	0.00		16,221.34
Expenses	<u>(343,756.00)</u>	(46,361.00)	(34,544.00)	(291,552.72)
Revenue less Appropriations	0.00			
Beginning Balance 1/1/14	0.00			
Current Fund Balance				(275,331.38)
Unobligated Balance	0.00			

1903 Emergency Management Grants

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	31,131.00	0.00		16,430.00
Expenses	<u>(31,131.00)</u>	0.00	-15679.44	<u>(15,446.97)</u>
Revenue less Appropriations	0.00			983.03
Beginning Balance 1/1/14	0.00			
Current Fund Balance				983.03
Unobligated Balance				

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

2000 Road Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	5,390,529.00	1,424,204.07		5,537,424.19
Expenses	<u>(7,002,872.00)</u>	<u>(292,531.48)</u>	(177,176.93)	<u>(3,991,331.02)</u>
Revenue less Appropriations	(1,612,343.00)			1,546,093.17
Beginning Balance 1/1/14	4,927,081.24			4,927,081.24
Less Reserve A.C.A. 14-20-103	(1,031,761.00)			
Current Fund Balance				6,473,174.41
Unobligated Balance	2,282,977.24			

2800 Road Capital Reserve Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	10.00	2.94		39.75
Expenses	<u>0.00</u>			<u>0.00</u>
Revenue less Appropriations	10.00			39.75
Beginning Balance 1/1/14	87,790.97			87,790.97
Less Reserve A.C.A. 14-20-103	(8,780.00)			
Current Fund Balance				
Unobligated Balance	79,020.97			87,830.72

3000 Treasurer's Automation Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	(101,000.00)	10.15		390.36
Expenses	<u>(49,791.00)</u>	<u>(418.28)</u>		<u>(7,620.27)</u>
Revenue less Appropriations	(150,791.00)			(7,229.91)
Beginning Balance 1/1/14	303,139.24			303,139.24
Less Reserve A.C.A. 14-20-103	(30,570.00)			
Current Fund Balance				295,909.33
Unobligated Balance	121,778.24			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3001 Collector's Automation Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	176,200.00	23.85		1,622.67
Expenses	<u>(143,481.00)</u>	<u>(5,404.70)</u>		<u>(105,717.56)</u>
Revenue less Appropriations	32,719.00			(104,094.89)
Beginning Balance 1/1/14	807,582.24			807,582.24
Less Reserve A.C.A. 14-20-103	(98,378.00)			
Current Fund Balance				703,487.35
Unobligated Balance	741,923.24			

3002 Circuit Court Automation Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	19,600.00	2,319.60		23,156.37
Expenses	<u>(25,472.00)</u>	<u>(709.96)</u>		<u>(12,250.73)</u>
Revenue less Appropriations	(5,872.00)			10,905.64
Beginning Balance 1/1/14	51,389.22			51,389.22
Less Reserve A.C.A. 14-20-103	(7,099.00)			
Current Fund Balance				62,294.86
Unobligated Balance	38,418.22			

3003 District Court Automation Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	4,900.00	890.40		9,456.62
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	4,900.00			9,456.62
Beginning Balance 1/1/14	22,789.68			22,789.68
Less Reserve A.C.A. 14-20-103	(2,769.00)			
Current Fund Balance				32,246.30
Unobligated Balance	24,920.68			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3004 Assessor's Amendment 79

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	16,152.00	2.51		14,654.08
Expenses	<u>(10,000.00)</u>	<u>(286.45)</u>		<u>(1389.57)</u>
Revenue less Appropriations	6,152.00	(283.94)		13,264.51
Beginning Balance 1/1/14	61,389.25			61,389.25
Less Reserve A.C.A. 14-20-103	(6,139.00)			
Current Fund Balance				74,653.76
Unobligated Balance	61,402.25			

3006 Recorder's Cost Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	837,900.00	70,171.40		742,721.02
Expenses	<u>(1,088,775.00)</u>	<u>(43,422.17)</u>	(48,839.64)	<u>(453,281.83)</u>
Revenue less Appropriations	(250,875.00)	26,749.23		289,439.19
Beginning Balance 1/1/14	880,353.84			880,353.84
Less Reserve A.C.A. 14-20-103	(171,825.00)			
Current Fund Balance				1,169,793.03
Unobligated Balance	457,653.84			

3008 County Library Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	266,806.00	95,629.38		258,172.90
Expenses	<u>(361,738.00)</u>	<u>(18,894.38)</u>		<u>(244,326.28)</u>
Revenue less Appropriations	(94,932.00)	76,735.00		13,846.62
Beginning Balance 1/1/14	663,441.07			663,441.07
Less Reserve A.C.A. 14-20-103	(93,025.00)			
Current Fund Balance				677,287.69
Unobligated Balance	475,484.07			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3009 Solid Waste Mgmt Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	5.00	0.43		32.29
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	5.00	0.43		32.29
Beginning Balance 1/1/14	12,831.42			12,831.42
Less Reserve A.C.A. 14-20-103	(1,280.00)			
Current Fund Balance				12,863.71
Unobligated Balance	11,556.42			

3010 County Clerk Operating Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	0.00	1,191.07		11,493.23
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	1,191.07		11,493.23
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			0.00
Current Fund Balance				11,493.23
Unobligated Balance	0.00			

3011 Reappraisal Cost Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	0.00	32,196.50		354,161.50
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	32,196.50		354,161.50
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				354,161.50
Unobligated Balance	0.00			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3012 Child Support Cost Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	70.56		2,422.56
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	70.56		2,422.56
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				2,422.56
Unobligated Balance	0.00			

3014 Communication Facility and Equipment Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	107,898.00	10,794.30		146,580.54
Expenses	<u>(168,701.00)</u>	<u>(7,192.24)</u>		<u>(119,472.49)</u>
Revenue less Appropriations	(60,803.00)	3,602.06		27,108.05
Beginning Balance 1/1/14	92,680.89			92,680.89
Less Reserve A.C.A. 14-20-103	(10,799.00)			
Current Fund Balance				119,788.94
Unobligated Balance	21,078.89			

3015 Drug Control Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	28,415.00	327.87		27,924.15
Expenses	<u>(65,306.00)</u>	<u>(2,030.30)</u>		<u>(32,432.33)</u>
Revenue less Appropriations	(36,891.00)	(1,702.43)		(4,508.18)
Beginning Balance 1/1/14	36,892.70			36,892.70
Current Fund Balance				32,384.52
Unobligated Balance	2			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3017 Act 209 of 09 Jail Operating Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	392,000.00	28,444.40		314,693.92
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	392,000.00	28,444.40		314,693.92
Beginning Balance 1/1/14	0.00			0.00
Current Fund Balance				
Unobligated Balance				314,693.92
(Transfer to General Fund at year-end by County Court Order)				

3019 Boating Safety Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	2,000.00	1,047.52		3,373.60
Expenses	<u>(10,000.00)</u>	<u>(1,030.10)</u>		<u>(5,670.07)</u>
Revenue less Appropriations	(8,000.00)	17.42		(2,296.47)
Beginning Balance 1/1/14	28,517.76			28,517.76
Less Reserve A.C.A. 14-20-103	(200.00)			
Current Fund Balance				26,221.29
Unobligated Balance	20,317.76			

3020 Emergency 911 Fund

	<u>Estimated 2014</u>	<u>Received November 2014</u>	<u>YTD Encumbrances</u>	<u>Received YTD November 2014</u>
Revenue	1,241,410.00	27,920.19		1,116,445.52
Expenses	<u>(1,486,661.00)</u>	<u>(25,629.02)</u>		<u>(1,223,426.78)</u>
Revenue less Appropriations	(245,251.00)	2,291.17		(106,981.26)
Beginning Balance 1/1/14	1,891,145.23			1,891,145.23
Less Reserve A.C.A. 14-20-103	(313,255.00)			
Current Fund Balance				1,784,163.97
Unobligated Balance	1,332,639.23			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3021 Emergency Medical Service

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	250,000.00	88,924.64		238,115.78
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	250000.00	88924.64	0.00	238115.78
Beginning Balance 1/1/14	0.00			0.00
Current Fund Balance				238,115.78
Unobligated Balance	250,000.00			
(Transfer to General Fund at year-end by County Court Order)				

3022 Emergency Vehicle Fund

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	5,150.00	220.68		5,373.85
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	5150.00	220.68		5373.85
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103	(515.00)			
Current Fund Balance				5,373.85
Unobligated Balance	4,635.00			

3023 Rural Fire Act 833

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	76,857.00	-		76,838.02
Expenses	<u>(76,857.00)</u>	<u>(15,991.04)</u>		<u>(76,838.02)</u>
Revenue less Appropriations	-	(15,991.04)		-
Beginning Balance 1/1/14	0.00			0.00
Current Fund Balance				0.00
Unobligated Balance	0.00			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3024 Public Defender Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	879.72		3,460.09
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	879.72		3460.09
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				3,460.09
Unobligated Balance	0.00			

3025 Victim Witness Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	0.46		26.41
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.46		26.41
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				26.41
Unobligated Balance	0.00			

3026 Indigent Criminal Defense Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	31,360.00	1,378.25		26,302.76
Expenses	<u>(35,000.00)</u>	<u>0.00</u>		<u>(35,000.00)</u>
Revenue less Appropriations	(3,640.00)	1,378.25		(8,697.24)
Beginning Balance 1/1/14	50,817.87			50,817.87
Less Reserve A.C.A. 14-20-103	(8,218.00)			
Current Fund Balance				42,120.63
Unobligated Balance	38,959.87			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3028 Adult Drug Court Fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	310.79		2,230.23
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	310.79		2,230.23
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				2,230.23
Unobligated Balance	0.00			

3029 Public Safety fund

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	0.00	3.79		150.82
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	3.79		150.82
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				150.82
Unobligated Balance	0.00			

3038 Voting System Grant

	Estimated <u>2014</u>	Received November <u>2014</u>	YTD <u>Encumbrances</u>	Received YTD November <u>2014</u>
Revenue	15,377.00	0.00		15,376.41
Expenses	<u>(15,377.00)</u>	<u>(519.17)</u>		<u>(15,375.70)</u>
Revenue less Appropriations	0.00	(519.17)		0.71
Beginning Balance 1/1/14	0.00			0.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				0.71
Unobligated Balance	0.00			

RECAP NOVEMBER MONTHLY FINANCIAL REPORT

3039 Circuit Clerk Commissioner's Fund

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	0.00	505.87		8,288.08
Expenses	<u>0.00</u>	<u>0.00</u>		
Revenue less Appropriations	0.00	505.87		8,288.08
Beginning Balance 1/1/14	588.00			588.00
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				8,876.08
Unobligated Balance	588.00			

3400 Regional Library Sales Tax Fund

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	14,000.00	4.72		15,893.45
Expenses	<u>(72,750.00)</u>	<u>(1,186.79)</u>		<u>(9,753.46)</u>
Revenue less Appropriations	(58,750.00)	(1,182.07)		6,139.99
Beginning Balance 1/1/14	134,683.77			134,683.77
Less Reserve A.C.A. 14-20-103	(14,868.00)			
Current Fund Balance				140,823.76
Unobligated Balance	61,065.77			

3401 Federal Forfeiture Fund

	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	17,524.00	0.14		2.31
Expenses	<u>(24,157.00)</u>	<u>(7,653.26)</u>		<u>(10,253.24)</u>
Revenue less Appropriations	(6,633.00)	(7,653.12)		(10,250.93)
Beginning Balance 1/1/14	6,634.18			6,634.18
Current Fund Balance				(3,616.75)
Unobligated Balance	1.18			

3403 Drug Ct Emergency & Contingency

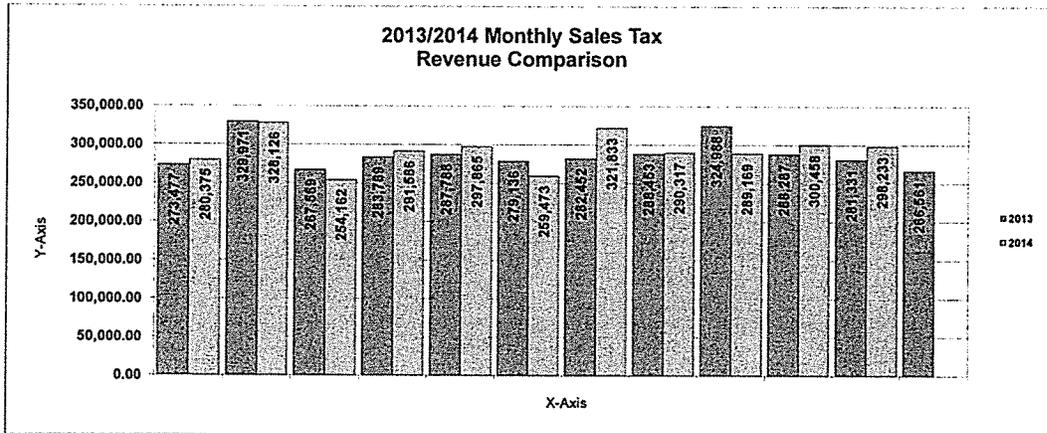
	<u>Estimated</u> <u>2014</u>	<u>Received</u> <u>November</u> <u>2014</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>November</u> <u>2014</u>
Revenue	16210.00	0.00		16,210.00
Expenses	<u>(16210.00)</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		16,210.00
Beginning Balance 1/1/14	0.00			0.00
Current Fund Balance				16,210.00
Unobligated Balance				

MONTHLY FINANCIAL REPORT

Sebastian County Sales Tax Recap

	Estimated 2014	Received June 2014	Jan-June Received YTD June 2014	Balance To Be Received	Percentage Received
	\$3,398,516	\$259,473	\$1,711,588	\$1,686,928	50%
9.00% Sebastian County Sheriff	\$305,866	\$23,353	\$154,043	\$151,824	
44.00% Adult Detention Center	\$1,495,347	\$114,168	\$753,099	\$742,248	
9.00% Juvenile Detention Center	\$305,866	\$23,353	\$154,043	\$151,824	
25.00% Improvement County Courthouse & Fac	\$849,629	\$64,868	\$427,897	\$421,732	
4.50% Volunteer Rural Fire Departments	\$152,933	\$11,676	\$77,021	\$75,912	
1.00% Senior Citizen's Centers	\$33,985	\$2,595	\$17,116	\$16,869	
0.50% South Sebastian County Library	\$16,993	\$1,297	\$8,558	\$8,435	
7.00% Health Care/Workers Compensation	\$237,896	\$18,163	\$119,811	\$118,085	
Total	\$3,398,516	\$259,473	\$1,711,588	\$1,686,928	

	Estimated 2014	Received November 2014	Jul-Dec Received YTD November 2014	Balance To Be Received	Percentage Received
	\$3,398,516	\$298,233	\$1,500,010	\$1,898,506	44%
9.00% Sebastian County Sheriff	\$305,866	\$26,841	\$135,001	\$170,866	
54.50% Adult Detention Center	\$1,852,191	\$162,537	\$817,506	\$1,034,686	
9.00% Juvenile Detention Center	\$305,866	\$26,841	\$135,001	\$170,866	
11.00% Improvement County Courthouse & Fac	\$373,837	\$32,806	\$165,001	\$208,836	
5.00% Volunteer Rural Fire Departments	\$169,926	\$14,912	\$75,001	\$94,925	
1.00% Senior Citizen's Centers	\$33,985	\$2,982	\$15,000	\$18,985	
0.50% South Sebastian County Library	\$16,993	\$1,491	\$7,500	\$9,493	
7.00% Health Care/Workers Compensation	\$237,896	\$20,876	\$105,001	\$132,895	
2.00% Sebastian County EMS	\$67,970	\$5,965	\$30,000	\$37,970	
1.00% County Parks	\$33,985	\$2,982	\$15,000	\$18,985	
Total	\$3,398,516	\$298,233	\$1,500,010	\$1,898,506	



	2013 Projected	Received	Difference 2013 Projected 2013 Received	2014 Projected	Received	Difference 2014 Projected 2014 Received
January	268,025	273,477	5,452	268,025	280,375	12,350
February	333,826	329,971	(3,855)	333,826	328,126	(5,700)
March	264,445	267,569	3,124	264,445	254,162	(10,283)
April	269,071	283,789	14,718	269,071	291,586	22,515
May	303,375	287,788	(15,587)	303,375	297,865	(5,510)
June	291,350	279,136	(12,214)	291,350	259,473	(31,877)
July	292,658	282,452	(10,206)	292,658	321,833	29,175
August	305,000	288,453	(16,547)	305,000	290,317	(14,683)
September	285,314	324,988	39,674	285,314	289,169	3,855
October	282,338	288,287	5,949	282,338	300,458	18,120
November	269,601	281,331	11,730	269,601	298,233	28,632
Year-To-Date Totals:	3,165,003	3,187,241	22,238	YTD Totals:	3,211,598	46,595
December	233,513	266,561	33,048	233,513	0	(233,513)
Total	3,398,516	3,453,802	55,286	Total	3,211,598	(186,918)

General Fund Sales Tax estimate for 2013 and 2014 was based on 2007 actual sales tax.

SEBASTIAN COUNTY SHERIFF'S OFFICE

SHERIFF BILL HOLLENBECK

Honor and Integrity

SINCE 1851



December 9, 2014

Memorandum: Quorum Court

Judge David Hudson

RJD

From: Sheriff Bill Hollenbeck or Chief Deputy Hobe Runion

Subject: Appropriation of Funds

The Sheriff's Office received \$3,922 from The University of Arkansas- Fayetteville that represents a reimbursement of OT salaries for our deputy's working traffic control during the UA football games. I am requesting that the funds be appropriated as indicated below:

1000.0400.1026 - OT Special Assignment - \$3,203.50

1000.0400.1006 - Social Security Matching - \$245.11

1000.0400.1007 - Retirement - \$472.93

The Sheriff's Office received \$137 and \$180 from Prosecuting Attorney Dan Shue's office that represents restitution paid to our office for property damages and our pro-rata share of asset forfeitures. I am requesting that the funds be appropriated as indicated below:

1000, Fund 0400 and Line Item 3093 (Misc. Law Enforcement) \$137, \$180

The Sheriff's Office received \$578 from the Fort Smith Police Department for reimbursement for expenses for the 2013 JAG grant. The \$578 was used to purchase (20) Incipio Capture Rugged Cases for tablets used in patrol cars. Our intent was to purchase the adaptors with monies from the JAG grant; however, the invoice was paid directly from Sheriff's Office miscellaneous law enforcement line item. We request the funds to be appropriated back into our miscellaneous law enforcement line item as indicated below:

1000, Fund 0400 and Line Item 3093 (Misc. Law Enforcement) \$578

800 South A Street
Fort Smith, AR 72901
(479) 783-1051
Fax: (479) 784-1595



P.O. Box 337
Greenwood, AR 72936
(479) 996-2145
Fax: (479) 996-7771

SEBASTIAN COUNTY SHERIFF'S OFFICE

SHERIFF BILL HOLLENBECK

Honor and Integrity

SINCE 1851



December 10, 2014

To: Honorable Quorum Court Members

From: Sheriff William Hollenbeck
Chief Hobie Runion *HR*
Capt. John Devane, Administrator

Re: **Appropriation of Funds Request**
\$28,9000 - Budget Line Item – 3015 Renew Contracts / Agrmnts

The 2014 Budget for inmate meals (Line Item 3015) was based on housing an average of 70 Arkansas Department of Correction (ADC) inmates however, the monthly average (ADC) inmates housed has been 130.

Due to inmate overcrowding in the jail on a monthly basis, with Arkansas Department of Correction (ADC) inmates playing a significant part in this overcrowding, the above 2014 Budget Line Items will be exhausted of funds prior to year end, as well as all other budgetary line items affected by overcrowding, ie utilities, toiletries, etc.

We are requesting an appropriation of \$28,900 for Line Item 3015 Renew Contracts / Agreements.

800 South A Street
Port Smith, AR 72901
(479) 783-1051
Fax: (479) 784-1595

P.O. Box 337
Greenwood, AR 72936
(479) 996-2145
Fax: (479) 996-7771



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

December 1, 2014

MEMO

To: Quorum Court
From: Steve Hotz, HR Director 
Subject: Appropriation of Earned Leave for Sheriff Investigator Sergeant

An employee in a key position in the Sheriff's Department is retiring.

In order to provide for a timely and orderly transition of management staff to support ongoing Sheriff's Department operations, it is recommended that earned leave be appropriated for the Investigator Sergeant position. An Ordinance with this appropriation item is enclosed.

Investigator Sergeant	1001 Salaries	\$2,818
Position No. 5009	1006 FICA	<u>\$216</u>
	Total	\$3,034

jw

Enclosure: Appropriation Ordinance to Amend 2014 Budget



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

May 30, 2014

MEMO

To: Quorum Court

From: Jeffrey B. Turner, Assistant Administrator *JBT*

Subject: Furniture/Vehicle Chains for Sebastian County EMS and Rescue

I am requesting to appropriate \$10,137.00 from the EMS Building Fund and EMS Equipment Fund for two separate purchases. \$5,379.00 to replace furniture in the EMS station with 4 recliners and two couches and \$4758.00 to install On-Spot tire chain systems on Ambulances Units 904 and 905.

The current furniture in the station is at the end of its life and is in need of replacement. We plan to replace with heavy duty furniture for a longer life. This furniture can be relocated once the new facility is completed.

The On-Spot tire chain system provides the ability to install snow chains on the ambulance during winter weather. We currently have this system installed on our newest ambulance and was found to be invaluable during the winter weather this past year.



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

December 1, 2014

MEMO

To: Quorum Court

From: Jeffrey B. Turner, Assistant County Administrator *JBT*

Subject: FY14 Homeland Security Grant Program (HSGP) Grant

Sebastian County has applied for and has been officially awarded the FY14 HSGP Competitive Grant in the amount of \$314,590.00. The awarded amount will be used to purchase Operational and Search & Rescue Equipment and Explosive Device Mitigation Remediation Equipment. The equipment will enhance the response capabilities for the Fort Smith Fire Department Bomb Squad and Fort Smith Police Department Swat Team, to support the Emergency Management Assistance Compact (EMAC) and local jurisdictions. EMAC is a law in all 50 states, District of Columbia, Puerto Rico, Guam and the Virgin Islands. It is that national state to state mutual aid system. It provides protection for responders who travel from their home jurisdiction to a disaster. It will also give reimbursement for travel, per diem, equipment use, etc., if available. The compact itself only applies to this grant in that the assets that are being procured are deployable.

A budget request has been attached for the FY14 HSGP Grant and has been selected and approved by the Arkansas Homeland Security Advisory Group (ARHSAC). ARHSAC is the board that reviews the grant application and decides who receives the grant through the competitive process.

The Department of Homeland Security National Protection and Programs Directorate/Protective Security Coordination Division Office for Bombing Prevention also conducted a capability assessment on both teams, by further identifying tasks, equipment, training and other resources necessary to

support the core capabilities as they relate to the Counter-IED (C-IED) mission. This is a reimbursement grant which requires the Quorum Court to appropriate the needed funds and then they'll be reimbursed by the Arkansas Department of Emergency Management

		Equipment Budget Detail Worksheet Grant FY 2014 State of Arkansas		Office Use Only: Date Approved: 9-22-14 Approved By: KAW				
Save a copy of this spreadsheet and send it in an email directed to HSGP - HSGP@adm.arkansas.gov		Grant Program: Law Enforcement Terrorism Prevention Activities Jurisdiction: Sebastian Co Date: Total Award: \$189,000.00						
Description of Project: Fort Smith Bomb Squad will add 2 EOD bomb suits to replace two out of date suits. Will also add 2 radiological monitors, 6 dosimeters and a grid aim system to support the Stabilization Mission. FSD will add 6 tactical body armor vest, carbon fire disrupter, NANO X-ray and XR 150 X-ray source to support active shooter/ mass casualty incident mission. Fort Smith also add hybrid								
Ln	Equipment Category	AEL #	Item	Quantity	Unit Cost	Total Cost	Discipline	Justification
1	Suit, Improvised Explosive Device/Explosive Ordnance Disposal (IED/EOD) Protective Ensemble	02PE-01-BSUT	EOD 9 Bomb Suit	2	\$16,500.00	\$33,000.00	Bomb Squad	Fort Smith Fire Department Bomb Squad will replace two expired bomb suits. Fort Smith will equip each Bomb Tech with Ballistic Armor to protect against any Active Shooter and Mass Casualty Incident (AS/MCI). This will also provide protection during range procedures.
2	Armor, Body	01LE-01-ARMR	Tactical Body Armor Vest	6	\$3,166.50	\$18,999.00	Bomb Squad	This will give Fort Smith the capabilities to render safe any IEDs during the an AS/MCI. This will also give a deployable/tacticate advantage during digitary protection details.
3	Tools, Bomb Disabling	02EX-02-TLPB	Carbon Fire Disrupter	1	\$5,502.00	\$5,502.00	Bomb Squad	This will give Fort Smith the ability to identify, isolate, diagnose, and stabilize any improvised nuclear device and radiological dispersal device.
4	Meter, Survey, Handheld	07RD-01-HHSM	Identifinder 2	2	\$19,000.00	\$38,000.00	Bomb Squad	This will give Fort Smith the ability to monitor Bomb Techs when working in any radiological event.
5	Dosimeter, Personal	07RD-01-DOSP	Personal Radiation Dosimeter	6	\$616.50	\$3,699.00	Bomb Squad	Fort Smith will add an tactical X-ray system to support Special Weapons Teams (SWAT) in the event of an active shooter incident that involves IEDs.
6	X-Ray Equipment, Portable or Transp	02EX-01-XRAP	NANO X-Ray	1	\$36,000.00	\$36,000.00	Bomb Squad	The grid aim system will give Fort Smith the capability to do a precision disruption on any IND or RDD.
7	X-Ray Equipment, Portable or Transp	02EX-01-XRAP	Grid Aim X-Ray system	1	\$4,500.00	\$4,500.00	Bomb Squad	Fort Smith will add an tactical X-ray source to support Special Weapons Teams (SWAT) in the event of an active shooter incident that involves IEDs.
8	X-Ray Equipment, Portable or Transp	02EX-01-XRAP	XR 150 Portable X-Ray Source	1	\$4,300.00	\$4,300.00	Bomb Squad	The hybrid radio system will give Fort Smith the capability to run the robot (F6A) completely wireless.
9	Attachments/Tools, Robot Sustainment Costs	02EX-02-RBTL	Hybrid Radio System for Robot	1	\$45,000.00	\$45,000.00	Bomb Squad	
	Shipping/Other Charges					\$0.00		
Total Request:				21	\$134,585.00	\$189,000.00		

Office of
Court Administrator

Office Of Court Administrator
901 South B Street
Fort Smith, Arkansas 72901

Phone: 479-783-1103
FAX: 479-784-1013

December 08, 2014

Hon. David Hudson
County Judge
35 South 6th Street
Fort Smith, Arkansas 72901

RE: Petit Jurors for December, 2014.

Dear Judge Hudson:

Please consider this letter as my request for additional funding for Circuit Courtroom Operations, Department #460, in the amount of \$9,000, for line item 3092, Jurors and Witnesses to cover expenditures for the month of December, 2014, to be added to the agenda for the Quorum Court meeting for Tuesday, December 16, 2014.

Sincerely,



Raquel Harvey
Court Administrator

Cc: Hon. Kathy Lawrence, Comptroller



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

December 10, 2014

MEMO

To: Quorum Court
From: County Judge 
Subject: Budget Procedure for 2015 Common Carrier Funding

The Quorum Court passed a motion in your last budget meeting to remove the common carrier funding from all of the County budgets. The proposed funding for 2015 is \$38,347 and comes from General Fund, Treasurer's Account, Collector's Account, Assessor's Account, Greenwood District Court, Treasurer's Automation, Collector's Automation, County Recorder's Fund, Sheriff Radio Fund and Road Fund. It is not feasible to move this money into one account, the funds will reflect in the unobligated balances of each fund or account.

Elected officials have been advised to submit memos providing additional background on their use of these funds to support operations. These memos are included in the December Quorum Court packet for Quorum Court consideration. The 2015 budget exhibit will not include any funding for common carrier. A separate Appropriation Ordinance has been drafted listing the appropriation by office for these funds. This Appropriation Ordinance would amend the 2015 Budget as a follow-up discussion to the adoption of the 2015 Budget Ordinance. The Quorum Court can review Exhibit A and fund the common carrier by budget accordingly.

County Judge's Office and Departments Common Carrier 2015 Budget Requests

There are eight (8) budgets that reflect common carrier funding as reviewed below:

1) County Judge: \$2,500

Funding in this line item for the County Judge's office supports travel to the National Association of Counties, including a January "Justice & Public Safety Steering Committee Symposium", the March "Legislative Conference", and the

“Annual Conference” in July. The National Association of Counties provides educational best practices, briefings concerning Federal programs and Federal grants and includes all facets and aspects of the operation of county government. Attendance at these conferences has proved to be very beneficial to Sebastian County government. Depending upon the topics being presented, the County Judge or the County Administrator may attend programs. In addition, any subject matter conferences that may be scheduled concerning a particular program or issue may also be scheduled for attendance utilizing these funds.

2) Finance Department: \$2,000

The primary focus of the funding from the Finance Department to attend training is the annual conference for New World financial software. This conference, and “users group” has proven to be invaluable for the Comptroller and other staff members in the Finance Department to learn to utilize the software effectively and enhance the ability of the staff to prepare reports and documents required in financial reporting to support Quorum Court functions, the annual budget and reporting of information to the Arkansas Public Employees Retirement System, the IRS and the State. In addition, from time to time, conferences may arise regarding the administration of payroll and specific aspects of financial operations that may be conducted in Dallas or somewhere in the region.

3) Information Technology Department: \$1,500

There are training seminars of a wide variety that IT personnel may attend on an as needed basis for technical training or for specific software training, including the New World financial system, the New World law enforcement System and New Dawn courts system. These technical training and “user group” programs have proved to be invaluable for IT staff to attend in order to support ongoing operations.

4) Purchasing/Human Resources Departments: \$3,500

Purchasing staff and human resource staff have attended an annual conference for the professional development of personnel administration, which provides up-to-date briefings on the laws and regulations concerning human resource administration and best practices in human resources. In addition, funding in this budget supports administrators and staff in the purchasing activity for seminars and training to support contract administration, fixed assets administration and other aspects of purchasing administration.

5) Ambulance Service: \$2,266

Funding in the ambulance service account has traditionally supported both the administrator of the ambulance service for specific training and the billing staff for seminars on best practices for the medical billing system utilized to collect revenues from ambulance billing of services. Utilization of the electronic software

systems and the appropriate coding and interrelationship of the software systems to the systems in the ambulance, and the interrelationship of billing staff with the paramedics, have all been involved in training programs including this department and the use of these funds in the past.

6) Department of Emergency Management: \$1,200

Seminars and training attended by one or both of the Emergency Management staff in the areas of hazmat, continuity of operations planning and emergency operations planning.

7) Road Fund: \$500

The \$500 in the Road Fund has traditionally supported the County Judge's travel to National Association of Counties activities or Road Superintendent or Road Foreman training of special programs related to road operations.

8) Election Commission: \$500

The \$500 in the Election Commission budget is to have funds available to send the Election Coordinator to training on how to take care of and program the election machines to tabulate elections.

Should you have any questions concerning the intended uses of these funds for these departments, please do not hesitate to contact me.

jw

Memo

12/9/14

To: Judge David Hudson
To: The Quorum Court Members

From: Becky Yandell, Sebastian County Assessor

JUSTIFICATION FOR TRAVEL EXPENSE FOR ASSESSOR'S OFFICE

The state mandates that all assessor employees take ACD courses A, B, and C. It is also mandatory that appraisers go through IAAO courses to become certified appraisers Level 1, level 2, level 3, level 4 and the last position would be an appraisal manager.

Business personal assessors can go on to become personal property specialists and so on.

GIS employees must attend continuing education classes and if someone new is hired for that position, they must go through GIS training for several years.

We do not always know ahead of time when these classes are to be scheduled at the ACD but the IAAO convention, which is held once a year, and the Assessor's Association meetings, held twice a year, always offer some kind of classes. This is always a good time to get needed classes without having to travel long distances. I take employees who need the classes offered at these functions.

Deed classes are offered by TASC and are held in Glenwood, Arkansas. It is mandatory that these classes are attended by Abstractors and GIS employees.

I have to base my travel budget, meals and lodging, on what we had to do the previous year and on what I know ahead of time, like when and where the IAAO convention is going to be.

The money we have budgeted is returned to the General Fund if it is not used.

Arkansas: ACD course 3/2 – 3/7, 1 employee

Arkansas: Assessor's Summer Meeting: 6/10 – 6/13, 7 employees

Florida: IAAO Classes 402 and 102: 2 employees (drove to save money)

Arkansas: Assessors Annual Seminar 9/30 – 10/3, 6 employees

Arkansas: Fall Assessor's Meeting: 11/5 – 11/8, 5 employees

Arkansas: Association of Arkansas Counties: Didn't attend this year, too busy.

Individual classes are also given by the ACD and IAAO.

California: International Association of Assessing Officers: Didn't go this year.

This year the International Association of Assessing Officers 2015 will be held in Indianapolis, Min. I usually attend the IAAO Seminars with other assessors around the state. I will have to fly to this one.

Several of us have had to attend Oil and Gas seminars held in Little Rock at the ACD and AAC offices, I have to attend either some legislative meetings or some kind of meeting in Little Rock for personal property, oil and gas, billboards, best practices meetings and anything that changes in the assessment world on average of once a month.

I also have to budget for the Equalization Board members to go the EQ Board Seminar.

I do not attend any function that does not directly have an impact on assessments except occasionally the AAC conference where there are areas of information for assessors.

We have to pay for meals and lodging everywhere we go to classes and seminars. I have budgeted appropriately at:

Common carrier: \$1,500, (spent 0) Travel \$1,000, (spent \$383.38)

Meals and Lodging: \$8,000 (spent \$5,794.66)

Cost of Training & Education and of Seminar or Conferences: \$7,000 (spent\$4285.01)

We are returning \$7,038.00 from this year because some of the classes were not offered, I did not attend the IAAO conference and two of us drove to Florida for a class. Some years we barely have enough budgeted.

If you pool all of the travel expense, there is a danger that some other offices would draw too much from it and we would not be able to meet our continuing education requirements mandated by the state.

Respectfully Submitted,

Becky Yandell
Sebastian County Assessor

JUDITH MILLER
Sebastian County Treasurer

35 South 6th Street, Room 112
Fort Smith, Arkansas 72901

(479) 783-5646
Fax (479) 784-1501

December 9, 2014

To: Quorum Court Members

Fr: Judith Miller *JM*
Treasurer/Collector

Re: Common Carrier Line Item

The Treasurer's office in the past has attended several different Associations that benefit the office in new technology, laws and other information.

The Treasurer's office has attended the following associations in the past.

1. International Association of Clerks, Records, Election Officials and Treasurers
2. National Association of County Clerk, Treasurers, and Financial Officers
3. National Association of Counties
4. Government Finance Officers Association

We only attend in the years that their programs will benefit our office. We never know the programs being offered until about one or two months before the conference.

**Sebastian County
Circuit Clerk**

Memo

To: David Hudson, County Judge
From: Denora Coomer 
Date: December 10, 2014
Re: Common Carrier – Projected 2015

In response to Mr. Loooper's request for information regarding expenses of line item 3031, I list the following possible requests for funding:

- 1) NATIONAL ASSOCIATION FOR COURT MANAGEMENT
 - a. Midyear Conference – 02/08/15 – 02/10/15, Lost Pines, TX
- 2) NATIONAL ASSOCIATION FOR COURT MANAGEMENT
 - a. Annual Conference – 07/12/15 – 07/16/15, Louisville, KY
- 3) IACREOT CONFERENCE
 - a. Annual Conference – Date & Location Unknown

I am the only person from my office that may attend one of the above seminars that offer continuing education for court personnel.

Additionally, I will have in-state travel, to include lodging and food, for the Arkansas Circuit Clerks Association:

- 1) February 10/11/12, 2015 - Little Rock, AR
- 2) June 10/11/12, 2015 - Eureka Springs, AR
- 3) October 14/15/16, 2015 – Little Rock, AR
- 4) Arkansas Association of Counties – Date and Location Unknown
- 5) Travel for Legislation regarding issues of the Circuit Clerks Association



Sharon Brooks
Sebastian County Clerk and Recorder

35 S. 6th Street, Room 102
P.O. Box 1089
Fort Smith, Arkansas 72902-1089
479.782.5065 Fax 479.784.1567
sbrooks@co.sebastian.ar.us

December 10, 2014

To: David Hudson, County Judge
Quorum Court Members

From: Sharon Brooks, County Clerk/Recorder

Re: Traveling

The County Clerk's office will be traveling for continuing Education, Training and Seminars to the following places listed below in the year 2015.

In -State:

Association of Counties: County Clerk Continuing Education – 3 meetings per year
Association of Counties: Circuit Clerk Continuing Education – 3 meetings per year
Annual Association of Counties Conference – 1 meeting per year
Secretary of State: Elections/VR training
Legislative
Software Training (AIS)
Equalization Board Seminar
ACD Training
State Board of Election Commissioners
Circuit Clerk Grant Board – 1 board meeting per year

Out-Of-State:

IACREOT (International Association of Clerks, Recorders, Elected Officials, Treasurers) - 1 meeting per year
NASED (National Association of State Election Directors) – 1 meeting per year
ES&S (Election System & Software)
NACO (National Association of Counties) – 1 meeting per year

Please note that the County Clerk will be traveling with management and employees up to four people.

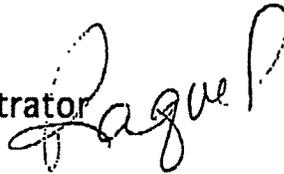
Sincerely
Sharon Brooks SB
County Clerk/Recorder

Greenwood
301 East Center
P.O. Box 428
Greenwood, Arkansas 72936-0428
479.996.4195 Fax 479.996.4165

MEMO

TO: David Hudson, County Judge

From: Raquel Harvey, Court Administrator



Date: December 11, 2014

Re: Common Carrier – Line Item 3031

In response to Mr. Looper's request at the December 2, 2014, Quorum Court Meeting, concerning Line item 3031, Common Carrier, travel for the Circuit Judges, Drug Court and Circuit Courtroom operations include:

Judicial Spring and Fall conferences, Judicial Committee meetings in and out of State, Drug Court State and National Conference and Continuing Education seminars.

DISTRICT COURT OF SEBASTIAN COUNTY, ARKANSAS
GREENWOOD DIVISION

Michael Wagoner
Judge

PO Box 925 • Greenwood, AR 72936
479-996-6501 • Fax 479-996-1175

Cheri Mitch
Clerk

December 11, 2014

Honorable David Hudson
Sebastian County Judge
Fort Smith Courthouse

Re: Airfare line-item

Dear Judge Hudson:

I have received your office's request for information concerning the line item in our budget for airfare. Our budget line-item amount for this is \$1,200.00.

Since I have been in office (budget years 2013 and 2014) we have not used that money, however, it is possible that we would need to use it in the future, and would like to keep that line-item available. That money is ear-marked for continuing education seminars for the clerks and for me.

Please let me know if you have any questions about this or if I can be of any further assistance in any way.

Sincerely,


Michael Wagoner
Greenwood District Court Judge



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

December 1, 2014

MEMO

To: Quorum Court
From: County Judge *QH*
Copy: Rachel Sims, Fort Smith District Court
Cheri Mitch, Greenwood District Court
Dottie Horn, Prosecuting Attorney's Office for Circuit Court
Subject: Designation of Fine Collection Responsibility for Collection of Fines Assessed upon Defendants in the Circuit and District Courts

Arkansas Code Annotated 16-13-709 addresses responsibility for collection of Circuit and District Court Fines. The Quorum Court is required to designate a County official, agency, department or private contractor responsible for collection of fines before January 1st of each year.

The collection of fines from the Greenwood District Court is assigned to the Sheriff's Greenwood office.

An Ordinance is enclosed designating fine responsibility for Circuit fines to the Prosecuting Attorney, Fort Smith District fines to the Fort Smith District Court, and Greenwood District fines to the Sheriff's office. This is the same ordinance enacted for the 2014 Budget Year.

Enclosed are copies of 2013 actual collections from each designated agency and reports on 2014 year to date collections for Quorum Court review [see enclosures].

Fort Smith District Court

	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Actual	<u>2012</u> Actual	<u>2013</u> Actual	<u>2014</u> Year-to-date
Total Fines Assessed	\$5,456,643	\$5,223,505	\$6,057,576	\$5,196,459	\$5,591,348	\$6,118,310	\$5,285,697
Total Fines Collected	\$4,121,462	\$4,509,436	\$4,241,554	\$4,594,805	\$4,532,112	\$4,559,182	\$4,478,547
Total Paid to County General Fund	\$865,140	\$972,206	\$1,014,730	\$1,214,537	\$1,236,068	\$1,176,320	\$852,847

<u>Greenwood District Court by Sheriff's Office</u>	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Actual	<u>2012</u> Actual	<u>2013</u> Actual	<u>2014</u> Year-to Date
Total Fines Assessed	\$866,221	\$822,921	\$921,965	\$880,803	\$971,959	\$1,227,960	\$988,747
Total Fines Collected	\$917,525	\$807,844	\$925,549	\$931,909	\$1,138,806	\$1,171,603	\$1,060,628
Total Paid to County Gen Fund	\$38,765	\$41,194	\$45,760	\$42,311	\$40,852	\$42,295	\$37,173

<u>Circuit Court Prosecuting Attorney</u>	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Actual	<u>2012</u> Actual	<u>2013</u> Actual	<u>2014</u> Year-to-Date
Total Fines Collected				\$524,444	\$522,134	\$519,307	\$488,852
Total to County GF	\$270,258	\$245,918	\$275,912	\$258,636	\$255,945	\$247,250	\$240,688

jw

Enclosures: Fort Smith District Court Fine Collection Report
Greenwood District Court Fine Collection Report
Prosecuting Attorney's Circuit Court Fine Collection Report

**Fort Smith District Court Fine Collections
Submitted by Rachel Sims, Fort Smith District Court Clerk
November 26, 2014**

Actual 2013

Assessed \$6,118,310
Collected \$4,559,182
Paid to County \$1,176,320

Year to Date 2014

Assessed \$5,285,697
Collected \$4,478,547
Paid to County \$852,847

Greenwood District Court

	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Actual	<u>2012</u> Actual	<u>2013</u> Actual	2014 YTD
Total Assessed	\$866,221	\$822,921	\$921,965	\$880,803	\$971,959	\$1,227,960	\$988,747
Total Collected	\$917,525	\$807,844	\$925,549	\$931,909	\$1,138,806	\$1,171,603	\$1,060,628
Paid to County General	\$38,765	\$41,194	\$45,760	\$42,311	\$40,852	\$42,295	\$37,173

**Circuit Court (Prosecuting Attorney)
Submitted by Dottie Horn
December 1, 2014**

2013 Actual

Total Fines	\$519,306.33
General Fund	\$247,249.38

2014 Year-to-Date

Total Fines	\$488,851.90
General Fund	\$240,687.31



David Hudson

Sebastian County Judge
County Court House
35 South 6th Street, Room 106
Fort Smith, Arkansas 72901
(479) 783-6139
FAX (479) 784-1550

December 1, 2014

MEMO

To: Quorum Court
From: County Judge *DH*
Subject: Propak Logistics Tax Back Program Resolution

Sebastian County has been requested to support a sales tax refund for Propak Logistics, Inc., 1100 Garrison Avenue, Fort Smith.

The sales tax refund is a state and local initiative to attract new manufacturers to Arkansas or for expanding businesses with a \$100,000 minimum investment. The majority of the incentive will be derived from the state sales tax rate. However, in order to participate in the program, the local governments must also agree to the sales tax refund.

Enclosed is a Resolution addressing the application for Propak Logistics, Inc. This Resolution provides County endorsement of the Tax Back Program for Propak Logistics, Inc. allowing sales and use tax refunds for eligible construction and facility implementation as a part of the expanded enterprise. This is the only incentive that the County is providing.

Quorum Court approval of this resolution is recommended in order to continue to support economic development and job creation for the Sebastian County regional area.

Should you have questions concerning this resolution and this project, please do not hesitate to contact our office, or Nick Huisman, Economic Development Manager for the Fort Smith Chamber of Commerce, at 783-3111.

jw

Enclosure

RESOLUTION NO. 2014 -

“BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS:”

A RESOLUTION AUTHORIZING THE COUNTY JUDGE TO ENTER INTO A JOINT CONTRACT WITH THE CITY OF FORT SMITH FOR AN AQUATICS FACILITY MANAGEMENT AGREEMENT TO BE PROVIDED BY AMERICAN RESORT MANAGEMENT, LLC FOR THE BEN GEREN REGIONAL PARK AQUATIC CENTER.

WHEREAS, the city of Fort Smith and Sebastian County have entered into an Interlocal Agreement under County Ordinance 2012-4 February 16, 2012 for the design, construction and operation of an aquatic center at Ben Geren Regional Park; and

WHEREAS, proposals for Aquatics Facility Management Services were reviewed by County and City Administration and after evaluation, American Resort Management, LLC, is recommended; and

WHEREAS, both Sebastian County Quorum Court and the Fort Smith City Board of Directors have determined that it would be in the best interest of both the County and the City to utilize an aquatics facility management company for the ongoing operations of the facility.

NOW, THEREFORE, be it resolved by the Quorum Court of Sebastian County, Arkansas, that the County Judge is hereby authorized to sign a Management Agreement with American Resort Management, LLC jointly with the City of Fort Smith, for operation and management of the Ben Geren Aquatics Center Project.

DATED: _____

APPROVED: _____

County Judge

ATTEST: _____

County Clerk

MANAGEMENT AGREEMENT

This Management Agreement is entered into by and between the City of Fort Smith, Arkansas and Sebastian County, Arkansas, Arkansas municipal corporations hereinafter jointly referred to as the "Owners," and American Resort Management, LLC, a Pennsylvania Limited Liability Company ("Manager").

Recitals

WHEREAS, Owners are the owners of **an outdoor water park and associated ancillary revenue centers** (the "Property");

WHEREAS, Manager is in the business of providing management services for water parks, hotels, resorts and facilities which are ancillary thereto, including (but not limited to) restaurants, gift shops and so forth;

WHEREAS, Owners desire to retain Manager to operate and manage the Property; and

WHEREAS, Owners and Manager desire to set forth their agreement with respect to the operation and management of the Property.

NOW, THEREFORE, in exchange of the mutual undertakings set forth in this Management Agreement ("Agreement"), which the Parties acknowledge to be good, valuable and sufficient to support their respective undertakings in the Agreement and intending to be legally bound hereby, the parties agree as follows:

I. Definitions and Related Matters

1. Definitions and Related Matters.

1.1. Definitions. Unless the context already otherwise requires, for purposes of this Agreement, the terms set forth in Section 1.1.1 through 1.1.15, below, shall have the meanings indicated therein.

1.1.1. Agreement. The term "Agreement" means this Management Agreement and any exhibits or schedules thereto. The term "Agreement" also includes any amendments to this Agreement which may be entered into by the parties.

1.1.2. Commencement Date. The term "Commencement Date" means the date on which Manager takes over the management and operation of the Property, as set forth in Section 2.2, below.

1.1.3. Annual Budget. The term "Annual Budget" means the budget which is agreed upon by the Owners and Manager with respect to each Fiscal Year. The Annual Budget is more completely described in Section 3.1, below.

1.1.4. Corporate Employee or CE. The terms "Corporate Employee" or "CE" mean a person who is employed or otherwise retained by the Manager and who does not render services exclusively with respect to the Property. CEs include, but are not limited to: (1) accounting personnel employed by the Manager to provide accounting and other financial services to clients of the Manager generally; (2) human relations managers employed by the Manager to provide personnel services with respect to facilities managed by Manager for clients of the Manager generally; and (3) Marketing Advisor to provide services relating to marketing and promoting the facility.

1.1.5. Effective Date. The term "Effective Date" means, the date on which this Agreement is fully executed by the authorized representatives of the Parties.

1.1.6. Fiscal Year. The term "Fiscal Year" means the calendar year period commencing January 1, 2015 and ending December 31, 2016 and following calendar years. The term "Fiscal Year" also includes a "Short Fiscal Year", as defined in Section 1.1.14, below.

1.1.7. Manager. The term "Manager" means American Resort Management, LLC, a Pennsylvania limited liability company and a party to this Agreement.

1.1.8. Operating Account. The term "Operating Account" means the account established pursuant to Section 3.2, below, into which all revenues generated by the Property shall be deposited and from which all expenses associated with the operation of the Property shall be paid.

1.1.9. Owner. The term "Owners" means the City of Fort Smith and Sebastian County, Arkansas, government entities located in the State of Arkansas, which are collectively a party to this Agreement.

1.1.10. Property. The term "Property" means the water park located in Ben Geren Park, 7300 Zero Street, Fort Smith, Arkansas 72903. The term "Property" does not include any facility or activity of the Owners which is not described in this Section 1.1.10.

1.1.11. Parties. The term "Parties" is a collective reference to the Manager and the Owners.

1.1.12. Property Specific Employee or PSE. The terms "Property Specific Employee" or "PSE" mean a person who is employed by Manager and whose duties relate exclusively to providing services with respect to the Property. PSEs would normally include, but are not limited to, maintenance personnel, aquatics personnel, housekeeping personnel, admissions personnel, restaurant personnel, and so forth.

1.1.13. Reimbursable Expenses. The term "Reimbursable Expenses" means expenses incurred by Manager in performing its duties under this Agreement with respect to the Property and which are identified as Reimbursable Expenses in this Agreement. "Reimbursable Expenses" are more specifically described in Article V, below.

1.1.14. Short Fiscal Year. The term "Short Fiscal Year" means those periods of time (1) from the Commencement Date to the beginning of the next Fiscal Year and (2) from the

end of the prior Fiscal Year to the termination of this Agreement, and which do not encompass a full Fiscal Year, *i.e.*, a full twelve months.

1.1.15. Term. The term "Term" means the time period that this Agreement is in effect. The term "Term" includes the initial term and any renewal term, as more specifically described in Section 7.1, below.

1.2. Recitals and Schedules. The recitals and schedules to this Agreement shall be considered a part of this Agreement, as if fully set forth herein.

1.3. Number. For purposes of this Agreement, the singular shall include the plural and the plural the singular, as the context may require.

1.4. Entire Agreement. This Agreement constitutes the entire agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings and agreements of the parties with respect thereto. For the sake of clarity and the avoidance of doubt, this Agreement does not relate to any pre-opening or similar services with respect to the Property. If the Owners and Manager have agreed upon the rendering of pre-opening services by the Manager to the Owners with respect to the Property, such agreement shall be set forth in a separate written agreement between the parties.

1.5. Amendment. This Agreement may only be amended by a writing which has been executed by and authorized representatives of each party.

II. Retention of Manager

2. Retention of Manager.

2.1. Generally. Owners hereby engage Manager on an exclusive basis to operate and manage the Property on behalf of the Owners during the term of this Agreement. Manager hereby accepts such engagement.

2.2. Commencement Date. The date on which the Manager shall commence to operate and manage the Property (the "Commencement Date") shall be the first day on which the Property opens for business. The date shall be confirmed in a writing signed by the Parties within ten (10) days of the Commencement Date.

2.3. No Representation or Warranty of Financial Performance. Owners acknowledge and understand that the financial performance of the Property will be affected by many factors which are beyond the reasonable control of the Manager, and which are unpredictable. Accordingly, Owners understand and agree that: (1) Manager has not made, and Manager cannot make, any representations or warranties as to the financial performance of the Property during the term of this Agreement; and (2) the Agreement of the Owners and Manager as to the Annual Budget, as contemplated by Section 3.1, below, does not and will not constitute a representation or warranty by the Manager as to the financial performance of the Property during the Fiscal Year to which such Annual Budget relates.

2.4. Manager shall use its best efforts and provide services under this Agreement in good faith and in accordance with accepted industry standards. Specifically, the Manager shall train and supervise Project staff:

2.4.1. So as to maintain a safe environment for both staff and visitors. Water safety, ride safety, food preparation, handling chemicals, and other safety areas will be managed with best practices;

2.4.2. So that staff will engage with visitors in a positive upbeat manner creating an atmosphere on the Property as one expects at a well-run theme park;

2.4.3. So that the Property is maintained at a high level of cleanliness. Pre-opening cleaning must assure that the restrooms, pools, decks, and amenities are sanitized and ready for use. During the day of operation, the litter will be picked up, trash emptied, and restrooms inspected and cleaned as necessary;

2.4.4. So that the water chemistry will be managed at optimal levels to assure safety of swimmers. A minimum of three water tests per day will be performed and recorded by trained staff on each body of water. A minimum of two saturation indexes on each body of water will be performed and recorded by trained staff each week;

2.4.5. So that marketing efforts will encourage attendance throughout the swimming season and into future years to provide for the financial needs of the Property;

2.4.6. So that the care and maintenance of the Property and equipment will be of the highest standard. Manufacturers' scheduled maintenance will be followed and recorded on all equipment including but not limited to motors, pumps, chemical feeders, and concession equipment. Maintenance of the facilities, such as painting and other off-season work, shall maintain the appearance of the Property; and,

2.4.7. So that all applicable plumbing, electrical and safety codes shall be followed.

2.5. Manager shall provide to Owners and maintain in effect throughout the term of this Agreement a fidelity bond in the amount of at least two-hundred fifty thousand (\$250,000.00) dollars, the cost of which fidelity bond shall be paid from the Operating Account provided for in Section 3.2 below.

III. Financial Matters

3. Financial Matters.

3.1 Annual Budget.

3.1.1. Adoption.

3.1.1.1. Generally. Not less than 90 days prior to the beginning of each Fiscal Year, Manager shall prepare and submit to Owners for Owners' approval a budget for

such Fiscal Year (the "Annual Budget"). The Annual Budget shall set forth in reasonable detail all revenues projected to be generated and all expenses projected to be incurred, in the operation and management of the Property. The Annual Budget shall also include a depreciation allocation and capital budget identifying any capital expansions, improvements or replacements (such as, but not limited to, fixtures, furnishings and equipment) to be paid for or reserved from operating revenues during the Fiscal Year in question. The Owners shall approve or disapprove the proposed Annual Budget as soon as practicable following its receipt. If the Owners disapprove the proposed Annual Budget, the Owners and the Manager will consult for the purposes of reaching agreement on the Annual Budget. If the Owners and the Manager fail to reach agreement on the Annual Budget, the Manager shall operate the Property on the basis of the previous year's Annual Budget.

3.1.1.2. First Fiscal Year. The Annual Budget for the 2015 Short Fiscal Year commencing on the Commencement Date is attached hereto as Schedule 3.1.1.2.

3.1.2. Amendment of Annual Budget. An Annual Budget may be amended at any time by the mutual written agreement of the Owners and the Manager.

3.1.3. Adherence to Annual Budget. The Manager will adhere to the Annual Budget in the operation and management of the Property. In particular, the Manager will exercise commercially reasonable efforts to hold or reduce costs in the event that revenues do not attain the budgeted levels, so as to maintain the profitability of the Property to the extent reasonably possible. Notwithstanding the foregoing, Owners acknowledge, understand and agree that: (1) certain components of the Annual Budget, including, without limitation, overall revenues, utility costs, costs associated with events of *force majeure*, and so forth, are not within the control of Manager; (2) certain expenses are either fixed or are not otherwise subject to the control of the Manager; and (3) Manager cannot guarantee that, and Manager makes no representation or warranty with respect to, (a) the gross revenues of the Property, (b) the overall expenses to be incurred in the operation and management of the Property, and (c) the profitability of the Property.

3.2 Operating Account.

3.2.1 Establishment. The Owners shall establish an operating account at a bank selected by the Owners which shall be the "Operating Account" for the Property. The Operating Account shall be in the name of the Owners, and shall be the property of the Owners. The Operating Account shall be subject to the terms, conditions and limitations set forth in this Agreement. The Operating Account shall be a single account, but may have such sub-accounts (including, but not limited to, reserve accounts for depreciation and capital, expansions, repairs and improvements) as determined by the Owners. Subject to the Owners' rights upon termination and subject to Owners' rights to inspect and audit, the Manager shall have the sole authority to withdraw funds from the Operating Account during the term of this Agreement.

3.2.2 Expenses Incurred Prior to Commencement Date. It is understood that, following the Effective Date of this Agreement, the Manager shall incur expenses prior to the Commencement Date which relate to the operation and management of the Property on and after the Commencement Date, and which are necessary to enable the Manager to effectively and

efficiently operate and manage the Property on and after the Commencement Date. Such expenses include, but are not limited to, the hiring of PSEs, pre-Commencement Date wages of PSEs, and so forth. Such expenses shall be Reimbursable Expenses. The reimbursement of such expenses shall be in addition to, but shall not be duplicative of, any amounts paid by Owners to Manager pursuant to a pre-opening services agreement between Owners and Manager. Unless authorized in the Annual Budget for the 2015 Short Fiscal Year, all pre-commencement expenses must be pre-approved in writing by the Owners.

3.2.3. Operation of Operating Account.

3.2.3.1. Revenues. The Manager shall cause all revenues derived from the operation of the Property to be deposited into the Operating Account: *Provided, however,* that the Manager shall keep such petty cash on hand at the Property as is reasonable and necessary to operate the facilities located at the Property on a day-to-day basis, including, but not limited to, guest shops, restaurants and so forth. The total petty cash amount shall not exceed five thousand (\$5,000) dollars during the operating season, and shall not exceed two hundred fifty (\$250.00) dollars.

3.2.3.2. Expenses. The Manager shall cause all expenses incurred in the operation and management of the Property to be paid from the Operating Account. The payment of expenses from the Operating Account shall be subject to the requirements and limitations set forth in Section 4.1 below. To the extent that any sub-accounts may have been established by the Owners, funds from such sub-accounts shall only be used by Manager pursuant to adopted Annual Budget.

3.2.3.3. Minimum Balance. The Owners and the Manager agree that the operation of the Property requires a minimum amount of working capital. Accordingly, unless otherwise agreed upon by the Manager and Owners, there shall at all times be maintained in the Operating Account (exclusive of funds placed in sub-accounts for dedicated purposes) an amount equal to \$50,000. If the balance in the Operating Account (exclusive of funds placed in sub-accounts for dedicated purposes) falls below such minimum balance, the Manager shall so advise the Owners and the Owners shall, within three (3) business days, deposit an amount in the Operating Account sufficient to cause the balance of the Operating Account to be equal to or greater than such minimum required balance.

3.2.3.4. Disbursement of Excess Funds to Owners. The Manager shall disburse to the Owners funds in the Operating Account which are in excess of the minimum balance requirement set forth in Section 3.2.3.3, above. At a minimum, such disbursements shall be made on a quarterly basis, and disbursements shall be made at such other times as may be agreed upon by the Owners and the Manager, or as may be set forth in the Annual Budget.

3.2.3.5. Initial Funding. Not later than ten (10) days following the Effective Date or such later date as may be agreed upon by the Owners and the Manager, the Owners shall initially fund the Operating Account by depositing therein not less than the Minimum Balance identified in Section 3.2.3.5..

3.3. Obligation of Owners to Fund Operations. Under no circumstances shall the Manager be obligated to fund the operations and expenses of the Property, and Manager shall have no obligation to advance funds for such purposes.

IV. Management Obligations and Authority of Manager

4. Management Obligations and Authority of Manager.

4.1. Generally. Subject to the terms and conditions of this Agreement, Manager shall have the exclusive right, authority and discretion to direct, supervise, manage and operate the Property on a day-to-day basis during the term of this Agreement. Such authority shall include the authority to contract to purchase such goods and services, within the authorizations of the Annual Budget and in compliance with all purchasing and personnel laws and procedures applicable to the City of Fort Smith, as may be reasonable and appropriate to operate the Property in an effective and efficient manner. This general statement is applicable to each of the Manager's obligations and authorizations stated in this Article IV (and in Section 3.2.3.2.).

4.2. Specific Obligations and Authority.

4.2.1. Operations. Manager shall have the authority to make all determinations relating to the day-to-day operations of the Property.

4.2.2. Collection of Revenues.

4.2.2.1. Generally. Manager shall have the authority and shall use commercially reasonable efforts to collect all revenues due with respect to the Property.

4.2.2.2. Certain Tax Obligations. Manager shall have the obligation to collect, account for and remit to the appropriate taxing authorities, any taxes levied upon the operation of the Property, including, without limitation, sales and use taxes, amusement taxes, franchise tax and so forth. For the sake of clarity and the avoidance of doubt, Manager shall not be responsible for collecting and remitting any income taxes or similar tax obligations, if any, of the Owners arising out of or relating to income generated by the Property; however, Manager shall be responsible for the payment of any income taxes or similar taxes of the Manager arising out of or relating to any fees due or paid to the Manager pursuant to this Agreement.

4.2.3. Utilities. Manager shall have the authority to contract with electrical, water, gas, sewer, cable/satellite television, internet and other utility providers to provide utilities to the Property. Sanitary waste services shall be contracted with the City of Fort Smith.

4.2.4. Cleaning and Related Services. To the extent not provided by the Manager directly through PSEs, Manager shall have the authority to contract with third party vendors to provide cleaning and related services to the Property.

4.2.5. Maintenance. To the extent not provided by the Manager directly through PSEs, Manager shall have the authority to contract with third party vendors to provide maintenance services to the Property.

4.2.6. Supplies. Manager shall have the authority to contract with third party vendors to acquire all necessary supplies and related services necessary for the operation of the Property. Such supplies and related services include, but are not limited to, aquatic supplies, linen services, cleaning materials, restroom supplies, and articles normally and customarily furnished to guests as part of the aquatic, food and beverages, tableware, furnishings, restaurant supplies and guest shop inventory. Manager may utilize the purchasing actions and resulting supplies of the Parks Department of the City of Fort Smith.

4.2.7. FFE Replacement. Manager shall have the authority to contract with third party vendors to acquire (by purchase and/or lease) furnishings, fixtures and equipment for use in the operation of the Property in the ordinary course of business. Such items include, but are not limited to: (1) cash registers; (2) kitchen equipment; (3) cleaning equipment; (4) furniture and furnishings; and (5) office equipment.

4.2.8. Public Relations, Advertising and Promotion. Manager shall have the authority to contract for the provision of advertising and promotional materials and services with respect to the Property. Such advertising and promotional materials and services include, but are not limited to: (1) television, radio and other media forms of advertising; (2) participation in reservation services; (3) entering into arrangements with third parties to create promotional packages in which the Property participates; and (4) engaging in or otherwise supporting community and/or charitable activities which promote the image and presence of the Property among potential customers and referral sources. The Manager shall develop, implement and periodically update an on-going marketing program for the Property.

4.2.9. Licenses and Permits. Manager shall obtain and keep in full force and effect, as may be required by applicable law, any and all licenses and permits necessary for the operation of the Property. Owners shall fully cooperate with the Manager in applying for, and maintaining in effect, all such licenses and permits.

4.3. Contracting Authority.

4.3.1. Limitations on Contracting Authority.

4.3.1.1. Monetary Limitation. Notwithstanding any other provision of this Agreement, the Manager shall not enter into any contract relating to the operation and/or management of the Property which reasonably can be expected to exceed, in any Fiscal Year, one thousand (\$1,000.00) dollars in value, without the prior written consent of the Owners.

4.3.1.2. Notwithstanding any other provision of this Agreement, the Manager shall not enter into any contract relating to the operation and/or management of Property, the term of which extends beyond the initial term of this Agreement or any renewal term then in effect, without the prior written consent of the Owners. In determining the term of any such contract, the term will be deemed to expire on the earliest date as of which the contract may be terminated by Manager, without penalty or other early termination charges.

4.3.1.3. Consent Through Approval of Annual Budget. For purposes of this Section 4.3.1., any required consent of the Owners shall be deemed to have been given if the contract in question has been accounted for and disclosed in the Annual Budget for the Fiscal

Year in question and such Annual Budget has been approved by the Owners. Any dispute regarding contract authority shall be determined by the Owners and shall be binding on the Manager.

4.4. Employees.

4.4.1. Generally. The Owners and the Manager acknowledge that the Property shall be operated and managed solely by the Manager utilizing Corporate Employees (CEs) and Property Specific Employees (PSEs).

4.4.2. Hiring. The Manager shall have the obligation and authority, in the Manager's sole-discretion, to hire, train, promote, supervise, direct the work of and discharge all CEs and PSEs providing services with respect to the Property.

4.4.3. Compensation and Benefits. Consistent with the applicable Annual Budget, Manager shall have the right to fix the terms of compensation, to pay incentive compensation, and to provide employee benefits to all CEs and PSEs providing services with respect to the Property. Such employee benefits may include, but are not limited to, pension plans, health insurance, life insurance, disability insurance and similar employee benefit plans. For the sake of clarity and the avoidance of doubt, the Owners and the Manager expressly acknowledge and agree that it is their intent that such compensation and benefits be reasonably sufficient to attract and retain employees in, and to otherwise remain competitive within, the employee workforce market in which the Property is located. Manager may contract to utilize pension, insurance and other employee benefit plans operated by the City of Fort Smith to the extent permitted by law.

4.4.4. Certain Tax Matters Related to Employees. It is expressly understood and agreed that all CEs and PSEs providing services to the Property will be the employees of the Manager for all purposes, including, without limitation, federal, state and local tax and reporting purposes. Owners acknowledge and agree that Manager, as the employer of all of the CEs and PSEs providing services to the Property, shall be entitled to all federal, state and/or local tax credits or benefits allowed to employers relating to the CEs and PSEs, including, without limitation, the Work Opportunity Tax Credit, The Targeted Jobs Tax Credit, and similar tax credits: *Provided, however*, that Manager shall pay all incremental fees, if applicable, to qualify for such tax credits.

4.4.5. Reimbursement of Expenses Related to PSEs and CEs.

4.4.5.1. Generally. Except as set forth in Section 4.4.5.2, below, with respect to CEs, all expenses incurred by the Manager with respect to CEs and PSEs shall be Reimbursable Expenses. Such expenses include, but are not limited to: (1) wages; (2) benefits of any type, including, without limitation, workers compensation insurance and benefits, pension benefits, health insurance, disability insurance, life insurance, sick benefits, severance pay and vacation pay; (3) the Manager's share of employee trust fund taxes, including (without limitation) FICA, FUTA and similar federal, state and local taxes or impositions paid by the Manager with respect to the CE or PSE; (4) employee expense reimbursement owed by the Manager to CEs and PSEs; and (5) professional expenses, including (without limitation) legal,

accounting and actuarial services required by the Manager with respect to any employee matters including (without limitation) workers compensation claims, unemployment compensation claims, other employment based claims and pension administration.

4.4.5.2. CEs. The parties acknowledge that CEs shall normally provide services with respect to multiple facilities managed by the Manager. That portion of all expenses incurred by the Manager with respect to CEs shall be Reimbursable Expenses equitably based upon the amount of time spent by the CE in question providing services to the Property and as allocated in the Annual Budget.

4.4.5.3. Manager shall comply with each of the following listed federal and state laws and regulations:

- (1) Title VII of the Civil Rights Act of 1991 (42 U.S.C. §§ 2000(e), et seq.);
- (2) The Discrimination in Employment Act of 1967, as amended (29 U.S.C. § 621 et seq.);
- (3) The Civil Rights Acts of 1866, 1871, 1964 and 1991;
- (4) The Americans with Disabilities Act of 1990 (42 U.S.C. § 1211, et seq.);
- (5) The Rehabilitation Act of 1973 (29 U.S.C. § 701, et seq.);
- (6) The Fair Labor Standards Act (29 U.S.C. § 201, et seq.);
- (7) The Equal Pay Act of 1973 (29 U.S.C. Chapter 8, §§ 206(d), et seq.);
- (8) The Consolidated Omnibus Budget and Reconciliation Act of 1985, (29 U.S.C. § 1161, et seq. as amended);
- (9) The Employee Retirement Income and Security Act (29 U.S.C. § 1001, et seq. as amended);
- (10) The Older Workers' Benefit Protection Act;
- (11) The Arkansas Civil Rights Act
- (12) The Family and Medical Leave Act (29 U.S.C. § 2601 et seq.);
- (13) The Arkansas Workers' Compensation Act (Ark. Code Ann. § 11-9-101 et seq.);
- (14) Any other federal, state or local law or ordinance governing discrimination in employment or public facilities.

4.4.5.4. Certain Employee Expenses Related to Termination of this Agreement. The Owners and Manager acknowledge and agree that: (1) the Manager will be required to terminate all PSEs upon termination of this Agreement; and (2) the Manager will incur certain expenses related to the termination of the employment of such PSEs. The Owners and the Manager agree that such termination related expenses shall be Reimbursable Expenses. Termination related expenses include, but are not limited to: (1) compensation in lieu of vacation pay and sick leave; (2) reasonable severance pay; (3) unemployment benefit obligations; (4) COBRA liability; (5) WARN Act liability; and (6) such other termination benefits as are due the terminated employee pursuant to law and/or which arise under benefit plans established by the Manager pursuant to Section 4.4.3, above. The provisions of this Section 4.4.5.4 shall be applicable regardless of the basis upon which this Agreement is terminated, or the reason(s) therefor.

V. Reimbursement of Expenses of Manager

5. Reimbursement of Expenses of Manager.

5.1. Generally. It is the agreement of the Owners and Manager that the following, as budgeted, shall be paid from the Operating Agreement: (1) all direct, out-of-pocket expenses incurred by the Manager in the performance of the Manager's obligations under this Agreement; and (2) to the extent expressly provided for in this Agreement, indirect expenses (such as, but not limited to, allocations for services provided by CEs) incurred by the Manager in the performance of the Manager's obligations under this Agreement.

5.2. Specific Items Reimbursable.

5.2.1. Generally. The provisions of this Section 5.2 are not intended to limit the application or generality of Section 5.1, above, but rather are set forth herein for the purposes of clarity and the avoidance of doubt.

5.2.2. Property Specific Employer Expenses.

5.2.2.1. Wages, Benefits and Related Items. All expenses incurred by the Manager with respect to PSEs shall be Reimbursable Expenses, as more specifically set forth in Section 4.4.5.1, above.

5.2.2.2. Termination Expenses. All expenses incurred by the Manager in connection with the termination of PSEs, as more specifically described in Section 4.4.5.4, above, shall be Reimbursable Expenses.

5.2.3. Corporate Employee Expenses.

5.2.3.1. Wages, Benefits and Related Items. Subject to the limitations set forth in Section 4.4.5.2, above, all expenses incurred by the Manager with respect to work performed by CEs with respect to the Property shall be Reimbursable Expenses.

5.2.4. Professional Expenses. Within budget, all expenses incurred by the Manager to retain professional advisors (including, without limitation, legal, accounting, engineering, and environmental advisors) with respect to matters arising out of or relating to the operation and management of the Property shall be paid from the Operating Account.

5.2.5. Manager will be reimbursed for travel at City government per-diems and for standard class rental cars and coach fares.

5.3. Mechanism for Reimbursement.

5.3.1. Generally. The Manager shall be entitled to receive reimbursement for Reimbursable Expenses by making draws directly from the Operating Account. The Manager may make such draws in advance of the actual expenditure in question to the extent that such expenses are reasonably ascertainable and such advance is no more than five (5) business days prior to the date on which such expense shall be paid by the Manager. Such advance draws

include, but are not limited to, transfers from the Operating Account to the Manager's payroll account to cover weekly wages for PSEs and Reimbursable Expenses (including, without limitation, the Manager's portion of applicable payroll taxes) associated therewith.

5.3.2. Refund of Excess Reimbursements. In the event that reimbursements for Reimbursable Expenses should exceed the amount of such Reimbursable Expenses, or the Manager makes a recovery (through insurance or otherwise) with respect to Reimbursable Expenses previously reimbursed to the Manager, the Manager shall promptly refund to the Operating Account any such excess amounts and/or recoveries. Such refunds may be made by the Manager through a deposit thereof in the Operating Account or as may otherwise be agreed upon by the Owners and the Manager.

VI. Compensation to Manager

6. Compensation to Manager.

6.1. Base Compensation. In consideration for the services rendered by the Manager pursuant to this Agreement, the Owners agree to pay to the Manager base compensation in accordance with the provisions of Schedule 6.1 to this Agreement. The Manager shall submit an invoice to the Owners monthly for and, when approved by Owners, shall have the right to withdraw such base compensation from the Operating Account, as and when specified in Schedule 6.1.

6.2. Incentive Compensation. In additional consideration for the services rendered by the Manager pursuant to this Agreement, the Owners agrees to pay to the Manager Incentive compensation in accordance with the provisions of Schedule 6.2 to this Agreement. The Manager shall submit an invoice to the Owners at end of the Fiscal Year along with the Annual Fiscal Report and, when approved by Owners, shall have the right to withdraw same from the Operating Account as and when specified in Schedule 6.2.

6.3. Nature of Compensation. The compensation described in this Article VI is in consideration for the obligations undertaken and performed by the Manager under this Agreement. Such compensation is in addition to, and not in lieu of, any Reimbursable Expenses under this Agreement.

VII. Term and Termination

7. Term and Termination

7.1. Term.

7.1.1. Initial Term. The initial term of this Agreement shall begin on the Effective Date and shall continue through December 31, 2017, unless earlier terminated pursuant to Section 7.2, below.

7.1.2. Renewal Term. This Agreement shall automatically renew for successive one year renewal terms following the initial term and each subsequent renewal term for a total term of 3 years, unless: (1) a notice of non-renewal shall have been timely given by either party

as set forth in Section 7.2.2, below; or (2) this Agreement is otherwise terminated prior to the completion of the initial term or the renewal term then in effect, as the case may be, pursuant to the provisions of Section 7.2, below.

7.2. Termination.

7.2.1. Mutual Written Agreement. This Agreement may be terminated at any time by mutual written agreement of the parties.

7.2.2. Expiration of Initial Term or Renewal Term Following the Giving of Notice of Non-Renewal. This Agreement shall automatically terminate upon the expiration of the initial term or the renewal term then in effect if either party shall have given to the other party a written notice of non-renewal in accordance with this Section 7.2.2. Such notice of non-renewal shall be identified as a notice of non-renewal which is being given pursuant to this Section 7.2.2 and must be given no later than sixty (60) days prior to the expiration of the initial term or renewal term in question, as the case may be. Such notice of non-renewal may not be revoked. No other action on the part of either party shall be necessary following the giving of a notice of non-renewal to cause the termination of this Agreement to be effective upon the expiration of the initial term or the renewal term in question, as the case may be.

7.2.3. Destruction or Loss of the Property. Either party may terminate this Agreement upon sixty (60) days written notice to the other party if the Property is substantially destroyed or the Property is taken by any governmental or other entity pursuant to the power of eminent domain.

7.2.4. By Owners for Cause.

7.2.4.1. Generally. The Owners may terminate this Agreement for cause at any time upon the commission of an event of default by the Manager. For purposes of this Section 7.2.4, an "event of default by the Manager" shall consist of one or more of the following events: (1) an act of fraud by the Manager with respect to the Owners; (2) embezzlement or misappropriation by Manager of funds or property of the Owners; and (3) any breach of this Agreement by Manager which remains uncured for a period of sixty (60) days following receipt by Manager of a written notice from the Owners describing such breach in reasonable detail and demanding the cure thereof. Termination pursuant to this Section 7.2.4 shall be effectuated by the Owners giving the Manager written notice thereof. Such written notice of termination must be separate from any notice given pursuant to clause (3) of the preceding sentence.

7.2.4.2. Theft by Employees Not Attributed to Manager. For the purposes of this Section 7.2.4, acts of fraud, embezzlement and/or misappropriation by PSEs and CEs which are solely for the personal benefit of the PSE or CE in question and are undertaken without the knowledge or consent of the senior management of the Manager, shall not be attributed to the Manager and shall not serve as a basis for terminating this Agreement pursuant to this Section 7.2.4. Without limiting the generality of the preceding sentence, the parties acknowledge that the purpose of this Section 7.2.4.2 is to exclude petty theft on the part of employees as a basis for terminating the Manager for cause. The provisions of this Section

7.2.4.2 shall not, however, be construed as limiting the obligation of the Manager to take reasonable and appropriate measures to reduce and discourage employee theft.

7.2.4.3. Wrongful Termination for Cause. In the event that the Owners wrongfully terminate this Agreement for cause pursuant to Section 7.2.4.1, above, such termination shall be treated as a termination without cause pursuant to Section 7.2.6, below. In such case, the Manager shall be entitled to receive the termination payment described in Section 7.3.3.

7.2.4.4. Safety Matters not Cured. The Owners may take immediate, temporary control of the management and operation of the Property due to matters of safety that are not cured within three (3) days of notice. The Owners shall notify the Manager of such conditions verbally and in writing. Matters of safety include but are not limited to water quality, best practices for lifeguards, and best practices for food service. This Agreement may be terminated with cause in the event safety matters are not cured within three (3) days of notice. Additionally, Owners reserve the right to direct immediate safety measures, and Manager shall follow and implement the directed safety measures.

7.2.5. By Manager for Cause. The Manager may terminate this Agreement for cause at any time upon the commission of an event of default by the Owners. For purposes of this Section 7.2.5, an "event of default by the Owners" shall consist of one or more of the following events: (1) the Owners fail to comply with their obligation under Section 3.2.2.3, above, relating to the maintenance of a minimum balance in the Operating Account; (2) the Owners fail to comply with Section 3.2.3.5, above relating to the initial funding of the Operating Account; (3) the failure of the Owners to timely pay the Manager base and incentive compensation as provided in Article VI, above; and (4) any breach of this Agreement by Owners which remains uncured for a period of sixty (60) days following receipt by the Owners of a written notice from the Manager describing such breach in reasonable detail and demanding the cure thereof. Termination pursuant to this Section 7.2.5 shall be effectuated by the Manager giving the Owners written notice thereof. Such written notice of termination must be separate from any notice given pursuant to clause (4) of the preceding sentence.

7.2.6. By the Owners without Cause. The Owners shall have the right to terminate this Agreement without cause at the Owners' discretion, upon sixty (60) days prior written notice to the Manager.

7.3. Effect of Termination.

7.3.1. Generally. Except as otherwise provided in this Agreement, upon termination of this Agreement all obligations of the parties under this Agreement shall terminate in their entirety. Notwithstanding the foregoing, those obligations and rights of the parties accruing prior to termination or as a result of the termination, shall survive termination of this Agreement. Those provisions of this Agreement which, by their express terms or by their operation, are intended to survive termination, shall survive termination of this Agreement. Such provisions include, but are not limited to, Article VI, above, this Article VII, and Article X, below.

7.3.2. Compensation and Reimburse Reimbursable Expenses. The obligation of the Operating Fund to provide base and incentive compensation pursuant to Article VI of this Agreement, and to reimburse Reimbursable Expenses, as set forth in Article V and any other provisions of this Agreement relating to the reimbursement of Reimbursable Expenses, shall survive termination.

7.3.3. Termination Payment. If the Owners terminate this Agreement without cause pursuant to Section 7.2.6, above, the Owners shall pay to the Manager a termination payment in the amount of **\$15,000.00**. Such payment shall be in addition to, and shall not be in lieu of, any other amounts which are payable by the Operating Fund to the Manager under this Agreement, including, without limitation, base compensation, incentive compensation, and the reimbursement of Reimbursable Expenses up to the date of termination. Such termination payment shall be paid to the Manager not more than **60** days following the date on which the Owners gave the Manager notice of the termination of this Agreement without cause. The Manager shall have the right to withdraw such termination payment from the Operating Account.

7.3.4. Operating Fund. Upon termination and payment of all obligations of this Agreement, the Operating Fund shall revert to Owners and the Manager shall have no claim to or right of ownership in the Operating Fund.

VIII. Insurance

8. Insurance.

8.1. Insurance Placed by Manager. The Manager shall keep in effect during the term of this Agreement those insurance policies and coverages which are described in Schedule 8.1 to this Agreement. Unless otherwise agreed upon by the Owners and the Manager in writing, the Owners shall not have the responsibility for procuring the insurance policies and coverages described in Schedule 8.1. Such insurance policies shall provide the following:

1. The Owners shall be named as an additional insured and any right of subrogation against the Owners and the Owners' employees shall be waived by the insurer.
2. The policies shall not be cancellable except upon thirty (30) days prior written notice to the Owners.
3. The loss payees (to the extent applicable) shall be the Owners and the Manager, as their interests may appear.

The Manager shall, annually and from time to time upon request, provide to the Owners certificates of insurance evidencing the insurance policies and coverages required by this Section 8.1. Unless otherwise noted on Schedule 8.1, the insurance premiums paid by the Manager for such insurance policies and coverages shall be Reimbursable Expenses.

IX. Accounting and Reporting

9. Accounting and Reporting.

9.1. Maintenance of Records. The Manager shall maintain accurate, complete and separate records showing income and expenditures relating to the operation of the Property, and from which accounts payable and accounts receivable, available cash, and other assets and liabilities pertaining to the Property can be readily identified and the amounts determined at any time. The Owners shall have the right at any reasonable time by their employees or through other Owners' representative(s), to inspect the records kept by the Manager pertaining to the Property, including, but not limited to, all checks, bills, invoices, contracts, statements, vouchers, cash receipts, correspondence, and all other records dealing with the management and operation of the Property. The Owners shall have access to all electronic records at all times, including real time inspection. The Owners shall have the further right to have an audit made at Owners' expense of all account books and records pertaining to the management and operation of the Property. The operation of the Property, specifically including the Operating Account, shall be subject to an annual audit conducted by certified public accounting firm selected by the Owners. The expenses of the audit shall be an Operating Fund expense.

9.2. Reports.

9.2.1. Annual Financial Report. With respect to each Fiscal Year, the Manager will cause an annual financial report to be prepared showing all revenues, costs and expenses in detail. The report will be certified by the Manager as complete and accurate, and will be submitted to the Owners no later than sixty (60) days following the Fiscal Year in question.

9.2.2. Annual Physical Condition Report. The Manager will furnish an annual report with respect to the physical and operational condition of the Property and its equipment on or about ~~January 30~~ October 15 of each year.

9.2.3. Profit/Loss Statements. The Manager will furnish monthly to the Owners a profit/loss statement detailing all receipts and disbursements for each month, such statement to be furnished on or before the eighteenth (18th) day of each month for the preceding month. Such statement shall show the status of income and expenses and shall be supported by bank statements, canceled checks, vouchers, duplicate invoices, and similar documentation covering all items of income and expense, the originals of which shall be kept in the Manager's office and be available for inspection by the Owners or Owners' representative(s) at all reasonable times.

9.2.4. Operating Statements. The Manager shall provide quarterly operating statements showing income and expense for the Fiscal Year quarter and Fiscal Year to date and for the same period of the preceding year.

9.3. Record Retention. The Manager shall retain all records required to be created and/or maintained by the terms of this Agreement for a period of five (5) years.

9.4. Survival. Except as set forth in this Section 9.4, the provisions of this Article IX shall survive the termination of this Agreement. Sections 9.2.1, 9.2.3 and 9.2.4 shall survive with respect to the last Fiscal Year during the Term of this Agreement, it being the intent of the parties that the Manager shall provide such reports for the periods of time running through the end of the Term of this Agreement. Section 9.2.2 shall not survive termination of this Agreement.

X. Other Provisions

10. Other Provisions.

10.1. Representations and Warranties of Manager. Manager represents, warrants and covenants with Owners as of the Effective Date as follows:

(a) Due Organization, Etc. Manager is duly organized, validly existing, and in good standing, is duly qualified to do business in the state in which the Property is located, and has full power, authority and legal right to execute, perform, and timely observe all of the provisions of this Agreement. Manager's execution, delivery and performance of this Agreement have been duly authorized.

(b) Valid and Binding Obligations. This Agreement constitutes a valid and binding obligation of Manager and does not and will not constitute a breach of or default under the corporate documents or bylaws of Manager or the terms, conditions or provisions of any law, order, rule, regulation, judgment, decree, agreement or instrument to which Manager is a party or by which it or any of its assets is bound or affected.

(c) No Third Party Approval Required. No approval of any third party is required for Manager's execution and performance of this Agreement that has not been obtained prior to the execution of this Agreement.

(d) Maintaining Legal Existence. Manager shall, at its own expense, keep in full force and effect throughout the Term of this Agreement its legal existence and the rights required for it timely to observe all of the terms and conditions of this Agreement.

(e) No Litigation. There is no litigation or proceeding pending or, to the knowledge of the Manager, threatened against Manager that could adversely affect the validity of this Agreement or the ability of Manager to comply with its obligations under this Agreement.

10.2. Representations and Warranties of Owners. Owners represent, warrant and covenant to Manager as of the Effective Date and the Commencement Date, as follows:

(a) Due Organization, Etc. Owners are duly organized, validly existing, and in good standing in the state in which the Property is located, and have full power, authority and legal right to execute, perform and timely observe all of the provisions of this Agreement. Owners' execution, delivery and performance of this Agreement have been duly authorized.

(b) Valid and Binding Obligation. This Agreement constitutes valid and binding obligations of Owners and do not constitute a breach of or default under the corporate documents or bylaws of Owners or the terms, conditions or provisions of any law, order, rule, regulation, judgment, decree, agreement or instrument to which Owners is a party or by which it or any of its assets is bound or affected.

(c) No Third Party Approval Required. No approval of any third party (including any holder of any Mortgage) is required for Owners' execution and performance of this Agreement that has not been obtained prior to the execution of this Agreement.

(d) Continued Legal Existence. Owners shall, at its own expense, keep in full force and effect throughout the Term of this Agreement their legal existence and the rights required for them timely to observe all of the terms and conditions of this Agreement.

(e) Required Approvals. Owners shall maintain throughout the term of this Agreement all approvals that are required to be in their name and that are necessary to own and the Property , but the foregoing shall not relieve Manager from obtaining permits, licenses, authorizations and other approvals required hereunder.

(f) No Adverse Litigation/Condemnation. There is no litigation or proceeding pending or threatened against Owners, or to the knowledge of Owners, against the Property, that could adversely affect the validity of this Agreement or the ability of Owners to comply with its obligations under this Agreement. Owners are not aware of any condemnation proceeding pending or threatened against the Property or any portion thereof.

(g) Environmental. Except as disclosed in Schedule 10.3(g) to this Agreement, Owners have no actual knowledge that the Property violates any environmental legal requirement or any law or regulation relating to environmental conditions or safety.

(h) Rights to Purchase. Owners have not granted any other person the right to purchase the Property.

10.3. Joint Representation and Warranty.

No Hazardous Materials. Neither Manager nor Owners shall knowingly use or occupy, or knowingly permit the Property or any part thereof to be used or occupied, for any unlawful, or ultra hazardous use (including the prohibited or unlawful use or storage of hazardous materials, or any disposal of hazardous materials), or operate or conduct the business of the Property in any manner known to constitute or give rise to a nuisance of any kind.

10.4. Use of Affiliates by Manager. Subject to the terms of this Agreement, in fulfilling its obligations under this Agreement, the Manager may, from time to time, delegate certain of its obligations to one or more affiliates, provided that, if an affiliate performs services which the Manager is required to provide pursuant to this Agreement, the Manager shall be ultimately

responsible to the Owners for the affiliate's performance, and the Owners shall not pay more for the affiliate's services and expenses than the Manager would have been entitled to receive pursuant to this Agreement had the Manager performed the services. If an affiliate otherwise performs services for or provides goods to the Property, such goods or services shall be of a quality and supplied at prices and on terms at least as favorable to the Property as generally available in the relevant market. For purposes of this Section 10.5, the term "affiliate of the Manager" means any entity controlling, controlled by, or under common control with, the Manager. The Manager will notify the Owners in writing and obtain the Owners' approval (exercised in the reasonable discretion of Owners) of the use of Affiliates.

10.5. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Arkansas, without reference to any applicable principles of conflicts of law which would direct the application of the laws of another jurisdiction. Any dispute, controversy, claim or other matter arising out of or relating to the negotiation, execution, delivery or performance of this Agreement, or the breach thereof, regardless of whether such dispute, controversy, claim or other matter is characterized as arising in contract, tort (including, without limitation, fraud, fraudulent misrepresentation, negligence and/or negligent misrepresentation), strict liability, statutory liability, indemnity, contribution or otherwise, shall be governed by, and determined and resolved in accordance with, the laws of the State of Arkansas, without reference to any applicable principles of conflicts of law which would direct the application of the laws of another jurisdiction.

10.6. Waivers, Modifications, Remedies. No failure or delay by a party to insist on the strict performance of any term of this Agreement, or to exercise any right or remedy consequent on a breach thereof, shall constitute a waiver of any breach or any subsequent breach of such term. Neither this Agreement nor any of its terms may be changed or modified, waived or terminated (unless otherwise provided hereunder) except by an instrument in writing signed by the party against whom the enforcement of the change, waiver or termination is sought.

10.7. Severability of Provisions. If a court of competent jurisdiction ~~or an arbitrator~~ determines that any term of this Agreement is invalid or unenforceable to any extent under applicable law, the remainder of this Agreement (and the application of this Agreement to other circumstances) shall not be affected thereby, and each remaining term shall be valid and enforceable to the fullest extent permitted by law.

10.8. Notices. Notices, consents, determinations, requests, approvals, demands, reports, objections, directions and all other communications required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given and to be effective on the date on which such communications are delivered by personal delivery, by facsimile transmission (with telephonic confirmation of receipt), DHL, Federal Express or other similar courier service or by the United State Postal Service or its successor after being deposited with the United States Postal Service as Express Mail or as registered or certified matter, postage prepaid, return receipt requested, addressed to the parties at the addresses specified below, or at such other address as the party to whom the notice is sent has designated in accordance with this Section 10.9. All such communications shall be deemed to have been received by the intended recipient (i) in the case of air courier services, on the next Business Day after deposit with such air courier service with a request for next day service; (ii) in the case of a facsimile transmission,

on the Business Day such transmission was sent, or if not a Business Day or if transmitted after 4:00 p.m. local time, then on the next Business Day; and (iii) in the case of first-class mail, three Business Days after the deposit with the United States Postal Service. Until a party provides a change in address in accordance with this Section 10.9, notices will be sent to the following addresses:

To Owners:

City of Fort Smith:
City Administrator
P.O. Box 1908
Fort Smith, AR 72902-1908
Fax: (479)784-2256

Sebastian County:
County Judge
35 South 6th Street, Rm. 106
Fort Smith, AR 72901
Fax: (479) 784-1550

To Manager:

Richard Coleman, CHA
Senior Vice President
American Resort Management, LLC
3614 West 12th Street
Erie, PA 16505
Fax: 814-833-2667

10.9. Assignment. This Agreement may not be assigned by either party without the prior written consent of the other party, which consent may be withheld in the other party's sole discretion.

10.10. Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.

10.11. Relationship of the Parties. Manager and Owners acknowledge and agree that they are not joint venturers, partners, or joint owners with respect to the Property, and nothing contained in this Agreement shall be construed as creating a partnership, joint venture, or similar relationship between Manager and Owners with respect to the Property or the operation thereof. The Parties acknowledge and agree that Manager is an independent contractor, is not an employee of the Owners and is not an agent under the control or supervision of the Owners. This Agreement shall not be construed at any time to be an interest in real estate or a lien or security interest of any nature against the Property or any other land used in connection with the Property, or any equipment, fixtures, inventory, motor vehicles, contracts, documents, accounts, notes, drafts, acceptances, instruments, chattel paper, general intangibles or other personal property now existing or that may hereafter be acquired or entered into with respect to the Property or the operation thereof. Notwithstanding anything to the contrary in this Agreement or otherwise, in no event shall the Manager have any right to bind the Owners.

10.12. Further Assurances. The parties shall do and procure to be done all such acts, matters and things and shall execute and deliver all such documents and instruments as shall be required to enable the parties to perform their respective obligations under, and to give effect to the transactions contemplated by, this Agreement.

10.13. No Third Party Beneficiaries. None of the obligations hereunder of either party shall run to or be enforceable by any party other than the party to this Agreement or by a party deriving rights hereunder as a result of an assignment permitted pursuant to the terms hereof. There are no third party beneficiaries with respect to this Agreement.

10.14. LIMITATIONS ON FIDUCIARY DUTIES. TO THE EXTENT ANY FIDUCIARY DUTIES ARE INCONSISTENT WITH, OR WOULD HAVE THE EFFECT OF MODIFYING, LIMITING OR RESTRICTING, THE EXPRESS PROVISIONS OF THIS AGREEMENT: (A) THE TERMS OF THIS AGREEMENT SHALL PREVAIL; (B) THIS AGREEMENT SHALL BE INTERPRETED IN ACCORDANCE WITH GENERAL PRINCIPLES OF CONTRACT INTERPRETATION WITHOUT REGARD TO THE COMMON LAW PRINCIPLES OF AGENCY; AND (C) ANY LIABILITY BETWEEN THE PARTIES SHALL BE BASED SOLELY ON PRINCIPLES OF CONTRACT LAW AND THE EXPRESS PROVISIONS OF THIS AGREEMENT. FOR PURPOSES OF ASSESSING MANAGER'S FIDUCIARY DUTIES AND OBLIGATIONS UNDER THIS AGREEMENT, THE PARTIES ACKNOWLEDGE THAT THE TERMS AND PROVISIONS OF THIS AGREEMENT AND THE DUTIES AND OBLIGATIONS SET FORTH HEREIN, ARE INTENDED TO SATISFY THE FIDUCIARY DUTIES WHICH MAY EXIST AS A RESULT OF THE RELATIONSHIP BETWEEN THE PARTIES, INCLUDING WITHOUT LIMITATION ALL DUTIES OF LOYALTY, GOOD FAITH, FAIR DEALING, FULL DISCLOSURE OR ANY OTHER DUTY DEEMED TO EXIST UNDER THE COMMON LAW PRINCIPLES OF AGENCY OR OTHERWISE. THE PARTIES HEREBY UNCONDITIONALLY AND IRREVOCABLY WAIVE AND RELEASE ANY RIGHT, POWER OR PRIVILEGE EITHER MAY HAVE TO CLAIM OR RECEIVE FROM THE OTHER PARTY ANY PUNITIVE, EXEMPLARY, STATUTORY OR TREBLE DAMAGES OR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES WITH RESPECT TO ANY BREACH OF FIDUCIARY DUTIES.

IN WITNESS WHEREOF, the duly authorized representatives of the Owners and Manager have executed this Agreement effective as of the Effective Date.

AMERICAN RESORT MANAGEMENT, LLC

Date: _____

By: _____

Name: _____

Title: _____

CITY OF FORT SMITH, ARKANSAS SEBASTIAN COUNTY, ARKANSAS

By: _____
Sandy Sanders, Mayor Date

By: _____
David Hudson, County Judge Date

Attest: _____
City Clerk

Attest: _____
County Clerk

Schedule 6.1

Base Compensation of Manager

a. **Compensation.** In consideration for the services to be rendered to the Owners by the Manager under this Agreement, the Owners agrees to pay the Manager a management fee based on the following schedule:

Years 1 (partial year) - 3 (full year) fee shall be Five Percent (5.0%) of gross revenue

Gross Revenues (hereinafter defined) from the Water Park actually collected, shall be deducted monthly from the Operating Account (herein defined) on the tenth (10th) day of the month following for which Gross Revenues are calculated. "Gross Revenues" shall mean all revenues, fees, rentals and receipts of every kind derived from operating the Water Park and all departments and parts thereof, including, but not limited to, income (from both cash and credit transactions) revenues, fees, rentals and receipts from: Water Park admissions, rentals of facility, ancillary revenue center(s) income, telephone charges, stores, offices, exhibit or sales space of every kind; license, lease and concession fees, and rentals (not including gross receipts of licensees, lessees and concessionaires); income from vending machines; income from parking; health club membership fees; admission fees; food and beverage sales; wholesale and retail sales of merchandise; and service charges.

"Gross Revenues" shall not include the following: sales or rentals of space outside the four walls of the Water Park (arising from items like sales or rentals of outparcels or portions of the parking lot, lease of rooftop space for cell phone towers, solar panels and similar items) additional venues established within the Water Park after the date of this Agreement if they are leased to a third party and not run by the Manager (such as a check cashing business, a gift shop, etc.), chargeback's from disputed credit card payments, gratuities paid to employees of the Water Park; federal, state or municipal excise, sales or use taxes or any other taxes collected directly from customers, patrons or guests or included as part of the sales price of any rentals, goods or services; interest received or accrued with respect to funds in Advertising Accounts, the Reserve Accounts or the Operating Accounts of the Water Park; any refunds, rebates, discounts and credits of a similar nature, given, paid or returned in the course of obtaining Gross Revenues or components thereof; or insurance proceeds; condemnation proceeds, or revenues derived through sales of real estate.

Schedule 6.2

Incentive Compensation of Manager

- a. **Performance Bonus Incentive.** As additional consideration for the services to be rendered to the Owners by the Manager under this Agreement, Owners agree to pay Manager an annual incentive bonus based on meeting certain operational performance goals. The performance bonus shall be based on operating profits for each year, the first year running from the Commencement Date through and including December will be pro-rate based on the number of months open. Thereafter the annual Incentive Bonus will be based on a full twelve (12) months starting with January and including December and will continue for each twelve (12) month period thereafter during the term of this Agreement. The performance bonus for 2015 will be based upon a budget attached hereto as Schedule 3.1.1.2.

<u>Operating Profit* GOAL</u>	<u>% OF Operating Goal Met</u>	<u>Percentage of Bonus Paid on Operating Profit</u>
<u>\$309,413 for 2015</u>	<u>110%+</u>	<u>10%</u>
	<u>105.1% - 109.9%</u>	<u>7.5%</u>
	<u>100.1% - 105%</u>	<u>5%</u>

For example, in year 2, if operating profit goal is \$1,000,000.00 and actual operating profit is \$ 1,050,000.00 the operating profit would fall between the 100% and 105% scale and Manager would be entitled to a performance bonus of .5% in addition to the standard management fee paid to Manager under Schedule 6.1. In this example, Manager would be entitled to a performance bonus of \$50,000.00 x 5% or \$2,500.00. If, for example, in year 2, the operating profit \$970,000.00, because operating profits are below 99.99% of budget, Manager would not be entitled to any performance bonus. Any performance bonus due and payable to Manager must be paid by Owners to Manager within sixty (60) days of the completion of the year for which the performance bonus is calculated.

*Operating Profit is calculated on Gross Revenues less operating expenses and management fees and before the following Fixed Costs: depreciation and other budgeted reserves. This number will be adjusted from year to year upon approval of the operating budget by the owners.

Schedule 8.1

Insurance to be Placed by Manager or Owners

- 1.1. Liability Insurance. Operational Liability Insurance will be placed by the Manager. Such Liability Insurance will remain in effect at all times, and shall include both Sebastian County Government and the City of Fort Smith as named insured. Both Sebastian County Government and the City of Fort Smith maintain independent sovereign immunity from tort liability. The Manager and the Liability Insurance policy shall at all times defend and indemnify the Owners from such liability.
- 1.2. Property and Casualty Insurance. Property and Casualty Insurance for the facility will be provided for the year 2015 by the City of Fort Smith. Each year, the Owners and the Manager may individually or collectively obtain pricing for insuring the real and personal property associated with the facility so that the most cost effective property and casualty insurance is in place at all times.

1.3. ADDITION TO MANAGEMENT AGREEMENT

_____ With a mailing address of _____
(hereinafter referred to as "Owners"),

-and-

American Resort Management, LLC, with a mailing address of 3614 W 12th Street, Erie, Pennsylvania 16505 (hereinafter referred to as "Agent").

WHEREAS, Owners owns a parcels of real property located in _____, _____, and is conducting business under the d.b.a. _____, that consists of a building containing a outdoor water park, with various other support venues including a food concession, retail concession, to be developed and estimated to open Spring 2015 and numerous other amenities, facilities and activities for guests (collectively, the "Property")

WHEREAS, Owners has hired Agent to operate and manage Owners' Water Park upon terms and conditions set forth in that certain Management Agreement, dated as of _____, 2014, between Owners and Agent.

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. In order that Agent may act as Owners' exclusive agent in managing and operating the Water park, Agent shall have the authority to establish bank accounts in the name of Owners.
 - a. Specifically, Owners agrees that Agent may establish deposit accounts at _____ Bank in Owners' name and authorized signatories on the account will be:
 - i. Jeffrey Mona;
 - ii. Richard Coleman;
 - iii. _____; and
 - iv. Any other authorized representative of Owners, as designated by _____.
 - b. Any of the individuals whose names are set forth in 1(a) above, whose genuine signatures appear on the separate cards dated and filed with _____ Bank, are hereby authorized to act individually on behalf of Owners and in its name to; (i) sign checks, drafts, notes, or other instruments or orders for payment of funds from any account maintained by Agent on Owners' behalf; and (ii) endorse checks, drafts, notes, bills, certificates of deposit or other instruments owned by or held by Owners for deposit in any such account, or for collection or discount by _____ Bank.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals.

OWNERS:

By: _____

RESOLUTION NO. 2014 -

“BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS:”

A RESOLUTION NAMING THE AQUATICS CENTER AT BEN GEREN REGIONAL PARK PARROT ISLAND WATERPARK.

WHEREAS, the Aquatic Center at Ben Geren Regional Park is a joint venture with the City of Fort Smith and Sebastian County and expected to impact the citizens of the City of Fort Smith and the surrounding areas; and

WHEREAS, American Resort Management, LLC has researched and noted that Parrot Island Waterpark is a marketable, family friendly name for said Aquatic Center; and

WHEREAS, time is of the essence for marketing the facility.

NOW, THEREFORE, be it resolved that the Quorum Court concurs with the Fort Smith Board of Directors in the naming of the Aquatic Center at Ben Geren Regional Park the Parrot Island Waterpark.

DATED: _____

APPROVED: _____
County Judge

ATTEST: _____
County Clerk

APPROPRIATION ORDINANCE NO. 2014 -

“BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:”

AN APPROPRIATION ORDINANCE AMENDING BUDGET ORDINANCE NO. 2014-4 IN ORDER TO APPROPRIATE ADDITIONAL FUNDS AND APPROVE ADDITIONAL EXPENDITURES FOR COUNTY OFFICES AND DEPARTMENTS IN THE 2014 BUDGET; AND FOR OTHER PURPOSES.

Section 1. The following fund appropriation and line item expenditures are herein approved and adopted as an amendment to the 2014 Budget for Sebastian County, as adopted in Ordinance No. 2014-4. The Budget for Sebastian County for the year 2014, filed with the County Clerk shall be amended to increase the following fund appropriations and shall set forth the following line items appropriation amounts.

Section 2. There is hereby appropriated \$45,382 from General Fund 1000; \$314,590 from Homeland Security Grant 1902, and \$180 from Drug Control Fund 3015.

Increase Estimated Revenue in General Fund 1000, \$4,008, in Homeland Security Grant 1902, \$314,590 and from Drug Control Fund 3015, \$180.

Section 3. The budget amendment for the County of Sebastian for the year 2014 filed with the County Clerk contemporaneously with the filing of this Ordinance, and listed as Exhibit “A” to this Ordinance, is approved and adopted. Exhibit “A” to this Ordinance is hereby made a part of this Ordinance by reference, and each item therein is appropriated for expenditure for said County and its officials for the calendar year 2014.

DATED: _____ APPROVED: _____

COUNTY JUDGE

ATTEST: _____
COUNTY CLERK

**APPROPRIATION ORDINANCE NO. 2014-
EXHIBIT A**

1. Increase the following line items in Appropriation No. 0400, Sheriff, from General Fund 1000.

1006	Social Security-Matching	\$246
1007	Retirement-Matching	\$473
1026	OT Special Assignment	<u>\$3,204</u>
	[Reimbursement from UA for Sheriff Deputies' Overtime for Traffic Control Assignments]	
	Total	\$3,923

Increase estimated revenue line item 1000.8722, Reimbursement Sheriff, \$3,923.

2. Increase the following line item in Appropriation No. 0429, Drug Asset Forfeiture, from Drug Control Fund 3015.

3093	Miscellaneous Law Enforcement	\$180
	[Pro Rata Share of Asset Forfeiture]	

Increase estimated revenue line item 3015.7408, Sheriff Fines & Forfeitures, \$180.

3. Increase the following line items in Appropriation No. 0400, Sheriff, from General Fund 1000.

3093	Miscellaneous Law Enforcement	\$85
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Increase estimated revenue 1000.8722, Reimbursement Sheriff, \$85.

4. Increase the following line item in Appropriation No. 0418, Adult Detention Center, from General Fund 1000.

3015	Renew Contracts/Agreements	\$28,900
	[Aramark Food Contract]	

Release \$28,900 from Jail Restricted Funds (\$211,580 to \$182,680)

5. Increase the following line items in Appropriation No. 0400, Sheriff, from General Fund 1000.

1001	Salaries	\$2,818
1006	FICA	<u>\$216</u>
	[Earned leave for Position No. 040026201 (5009), Investigator Sergeant]	
	Total	\$3,034

6. The following transfer of funds is authorized as set forth below:

Decrease the following line item in Appropriation No. 0311, EMS Facility, from General Fund Capital Reserve Fund 1001.

4012	Building Construction	\$10,137
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Increase the following line items in Appropriation No. 0311, EMS Facility, from General Fund Capital Reserve Fund 1001.

2033	Machinery & Equipment R/M [On-Spot tire chain systems on ambulance units 904 and 905]	\$4,758
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4015	Office Equipment Purchase [Replace furniture at EMS Station]	\$5,379
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7. Increase the following line item in Appropriation No. 0463, FY14 LETPA/FSPD/SWAT, from Homeland Security Grant Fund 1902.

4026	Special Projects [Search & rescue equipment – Law Enforcement, SWAT]	\$125,590
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Increase estimated revenue line item 1902.7105, Homeland Security Grant Fund, \$125,590.

8. Increase the following line item in Appropriation No. 0464, FY14 LETPA/FSPD/Bomb, from Homeland Security Grant Fund 1902.

4026	Special Projects [Law Enforcement Terrorism Prevention Activities]	\$189,000
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Increase estimated revenue line item 1902.7105, Homeland Security Grant Fund, \$189,000.

8. Increase the following line in Appropriation No. 0460, Circuit Courtroom Operations, from General Fund 1000.

3092	Jurors and Witnesses	\$9,000
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9. Increase the following line item in Appropriation No. 0452, Juvenile Grant, from General Fund 1000.

1023	Dental Insurance-Matching	\$440
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APPROPRIATION ORDINANCE NO. 2014 -

“BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:”

AN ORDINANCE APPROPRIATING FUNDS, ESTABLISHING COUNTY SALARIES AND POSITIONS, ADOPTING A CLASSIFICATION SYSTEM AND SALARY SCHEDULE FOR COUNTY EMPLOYEES, AND APPROVING THE 2015 BUDGET FOR SEBASTIAN COUNTY; AND FOR OTHER PURPOSES.

SECTION 1. There is hereby appropriated for the 2015 Sebastian County Budget the following funds:

1000	General Fund	\$23,505,975
1803	Courthouse Sales Tax	\$1,600,052
1800	Treasurer	\$484,186
1801	Collector	\$799,780
1802	Assessor	\$2,512,375
3004	Assessor Act 1892 of 2005	\$11,900
2000	Road	\$6,598,899
3000	Treasurer's Automation Fund	\$47,950
3001	Collector Automation Fund	\$155,636
3015	Drug Asset Forfeiture Fund	\$60,796
1804	District Court - GW Division	\$454,468
3020	9-1-1	\$971,812
3006	County Recorder Fund	\$1,117,433
3014	Communication Facility & Equipment Fund	\$175,281
3002	Court Automation Circuit Court	\$21,915
3008	County Library Operating	\$336,915
3400	County Library Sales Tax	\$43,950
3401	Federal Forfeiture	\$10,720
3026	Indigent Criminal Defense Fund	\$35,000
3019	Boating Safety Fund	\$8,000
1805	Sebastian County Law Library	\$23,845
1810	HazMat Response fund	\$101,241
1901	Miscellaneous Grant Fund	\$98,670
1902	Homeland Security Grant	\$331,382
3403	Drug Court Emerg. & Contingency Fund	\$16,210
	Grand Total	\$39,524,391

SECTION 2: The budget for the County of Sebastian for 2015, filed with the County Clerk contemporaneously with the filing of this ordinance and listed as Exhibit “A” to this ordinance is approved and adopted. Exhibit “A” to this ordinance is hereby made a part of this ordinance by reference, as fully as if herein again set out word for word, and is hereby established as the 2015 budget for Sebastian County and each item therein is hereby appropriated for expenditure by said County and its officials for the calendar year 2015, for the purposes specifically set out.

SECTION 3: All County officers are hereby authorized to fill each position herein funded under their respective offices in accordance with salary administration policies and salaries set forth in the 2015 budget.

SECTION 4: The Greenwood District Court operating fund was appropriated to be maintained by the Sebastian County Treasurer on January 1, 1987. This fund shall be listed as a separate and distinct fund within the Sebastian County General Fund in order to account for appropriations, expenditures, and revenues. The Greenwood District Court Operating Fund shall be listed as separate and distinct entries on the Treasurer's records, and the funds shall be utilized solely for the operation of the Greenwood District Court as reported to the Quorum Court on a monthly basis. In order to facilitate the efficient administration of this fund, the account shall be located in a Greenwood District financial institution.

SECTION 5. For 2015, the Healthcare Plan Benefit Fund shall account for budgeting and payment of the Healthcare Plan's administrative costs and claims. The County's premium appropriations for each individual shall be transferred monthly to the Healthcare Plan Benefit Fund, whether positions are filled or not. The Employees' Healthcare Plan payroll deductions shall also be transferred to the Healthcare Plan Benefit Fund monthly.

SECTION 6: Nothing in this ordinance shall be construed as prohibiting the continuance of any existing program funded, entirely or in part, by state or federal funds. The continuance of such programs is hereby authorized by appropriations herein where local matching funds are required.

SECTION 7: If any provision of this ordinance is held invalid, such invalidity shall not affect other provisions of the ordinance which can be given effect without the invalid provision, and to this end the provisions of this ordinance are declared to be severable.

DATED: _____

APPROVED: _____
County Judge

ATTEST: _____
County Clerk

APPROPRIATION ORDINANCE NO. 2014 -

“BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:”

AN APPROPRIATION ORDINANCE AMENDING BUDGET ORDINANCE NO. 2014-19 IN ORDER TO APPROPRIATE ADDITIONAL FUNDS AND APPROVE ADDITIONAL EXPENDITURES FOR COUNTY OFFICES AND DEPARTMENTS IN THE 2015 BUDGET; AND FOR OTHER PURPOSES.

- Section 1. The following fund appropriation and line item expenditures are herein approved and adopted as an amendment to the 2015 Budget for Sebastian County, as adopted in Ordinance No. 2014-19. The Budget for Sebastian County for the year 2015, filed with the County Clerk shall be amended to increase the following fund appropriations and shall set forth the following line items appropriation amounts.
- Section 2. There is hereby appropriated \$22,347 from General Fund 1000; \$2,000 from Treasurer’s Commission Fund 1800; \$2,000 from Collector’s Commission Fund 1801; \$1,500 from Assessor’s Commission Fund 1802; \$1,200 from Greenwood District Court Fund 1804; \$500 from Road Fund 2000; \$3,000 from Treasurer Automation Fund 3000; \$3,000 from Collector Automation Fund 3001; \$2,000 from Recorder’s Cost Fund 3006; and \$800 from Comm. Equip. & Facility Fund 3014.
- Section 3. The budget amendment for the County of Sebastian for the year 2015 filed with the County Clerk contemporaneously with the filing of this Ordinance, and listed as Exhibit “A” to this Ordinance, is approved and adopted. Exhibit “A” to this Ordinance is hereby made a part of this Ordinance by reference, and each item therein is appropriated for expenditure for said County and its officials for the calendar year 2015.

DATED: _____ APPROVED: _____

ATTEST: _____
COUNTY CLERK

COUNTY JUDGE

**APPROPRIATION ORDINANCE NO. 2014-
EXHIBIT A**

1. Increase the following line item in Appropriation No. 0100,
County Judge, from General Fund 1000.

3031	Common Carrier	\$2,500
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2. Increase the following line item in Appropriation No. 0101,
County Clerk, from General Fund 1000.

3031	Common Carrier	\$1,000
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3. Increase the following line item in Appropriation No. 0102,
Circuit Clerk, from General Fund 1000.

3031	Common Carrier	\$1,000
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4. Increase the following line item in Appropriation No. 0109,
Election, from General Fund 1000.

3031	Common Carrier	\$500
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5. Increase the following line item in Appropriation No. 0113,
Financial Management, from General Fund 101.

3031	Common Carrier	\$2,000
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6. Increase the following line item in Appropriation No. 0115,
Computer IS Dept, from General Fund 1000.

3031	Common Carrier	\$1,500
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7. Increase the following line item in Appropriation No. 0117,
Purchasing/HR, from General Fund 1000.

3031	Common Carrier	\$3,500
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8. Increase the following line item in Appropriation No. 0301,
Ambulance Service, from General Fund 1000.

3031	Common Carrier	\$2,266
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9. Increase the following line item in Appropriation No. 0401,
Circuit Court-Div 1, from General Fund 1000.

3031	Common Carrier	\$565
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10. Increase the following line item in Appropriation No. 0405,
Circuit Court-Div VI, from General Fund 1000.

3031	Common Carrier	\$440
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11. Increase the following line item in Appropriation No. 0407, Circuit Court-Div IV, from General Fund 1000.

3031	Common Carrier	\$1,030
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12. Increase the following line item in Appropriation No. 0414, Juvenile Probation, from General Fund 1000.

3031	Common Carrier	\$546
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13. Increase the following line item in Appropriation No. 0415, Juvenile Detention, from General Fund 1000.

3031	Common Carrier	\$300
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14. Increase the following line item in Appropriation No. 0417, Public Defender, from General Fund 1000.

3031	Common Carrier	\$1,000
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15. Increase the following line item in Appropriation No. 0430, Drug Court-Div VII, from General Fund 1000.

3031	Common Carrier	\$2,000
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16. Increase the following line item in Appropriation No. 0460, Circuit Courtroom Opr, from General Fund 1000.

3031	Common Carrier	\$1,000
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17. Increase the following line item in Appropriation No. 0505, Emergency Management, from General Fund 1000.

3031	Common Carrier	\$1,200
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18. Increase the following line item in Appropriation No. 0103, Treasurer, from Treasurer's Commission Fund 1800.

3031	Common Carrier	\$2,000
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19. Increase the following line item in Appropriation No. 0104, Collector, from Collector's Commission Fund 1801.

3031	Common Carrier	\$2,000
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20. Increase the following line item in Appropriation No. 0105, Assessor, from Assessor's Commission Fund 1802.

3031	Common Carrier	\$1,500
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- 21. Increase the following line item in Appropriation No. 0409, Seb Co District Court-GW Div, from Greenwood District Court Fund 1804.
 - 3031 Common Carrier \$1,200
- 22. Increase the following line item in Appropriation No. 0200, Road, from Road Fund 2000.
 - 3031 Common Carrier \$500
- 23. Increase the following line item in Appropriation No. 0125, Treasurer Automation Dept, from Treasurer Automation Fund 3000.
 - 3031 Common Carrier \$3,000
- 24. Increase the following line item in Appropriation No. 0126, Collector's Automation Dept, from Collector Automation Fund 3001.
 - 3031 Common Carrier \$3,000
- 25. Increase the following line item in Appropriation No. 0122, County Recorder Dept, from Recorder's Cost Fund 3006.
 - 3031 Common Carrier \$2,000
- 26. Increase the following line item in Appropriation No. 0427, Sheriff's Radio Equipment, from Comm Equip & Facility Fund 3014.
 - 3031 Common Carrier \$800

ORDINANCE NO. 2014 -

“BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:”

AN ORDINANCE DESIGNATING THE FINE COLLECTION RESPONSIBILITY FOR THE COLLECTION OF FINES ASSESSED UPON DEFENDANTS IN THE CIRCUIT COURTS AND DISTRICT COURTS AS REQUIRED BY ACA 16-13-709.

- Section 1. This Ordinance is enacted in accordance with ACA 16-13-709, responsibility for collection.
- Section 2. The Fort Smith District Court is designated as the Office who shall be primarily responsible for the collection of fines assessed upon defendants in the Fort Smith District Courts of Sebastian County.
- Section 3. In the Greenwood District Court, the Sheriff is designated as the County Official who shall be primarily responsible for the collection of fines assessed upon defendants in the Greenwood District Court of Sebastian County.
- Section 4. The Prosecuting Attorney is designated as the County Official who shall be primarily responsible for the collection of fines assessed upon defendants in the Circuit Courts of Sebastian County.
- Section 5. The County Clerk shall send a copy of this Ordinance, upon adoption, to the Administrative Office of the Courts.

DATED: _____ APPROVED: _____
County Judge

ATTEST _____
County Clerk

RESOLUTION NO. 2014 -

“BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS:”

A RESOLUTION OF THE SEBASTIAN COUNTY QUORUM COURT CERTIFYING LOCAL GOVERNMENT ENDORSEMENT OF PROPAK LOGISTICS, INC. TO PARTICIPATE IN THE TAX BACK PROGRAM (AS AUTHORIZED BY SECTION 15-4-2706(d) OF THE CONSOLIDATED INCENTIVE ACT OF 2003).

WHEREAS, in order to be considered for participation in the Tax Back Program, the local government must endorse a business to participate in the Tax Back Program; and

WHEREAS, the local government must authorize the refund of local sales and use taxes as provided in the Consolidated Incentive Act of 2003; and

WHEREAS, said endorsement must be made on a specific form available from the Arkansas Department of Economic Development; and Propak Logistics, Inc., located at 1100 Garrison Avenue, Fort Smith, has sought to participate in the program and more specifically has requested benefits accruing from construction, modification, and modernization of the specific facility; and

WHEREAS, Propak Logistics, Inc. has agreed to furnish the local government all necessary information for compliance.

NOW, THEREFORE, be it resolved by the Quorum Court of Sebastian County, Arkansas, that:

1. Propak Logistics, Inc. be endorsed by the County of Sebastian, Arkansas for benefits from the sales & use tax refunds as provided by Section 15-4-2706(d) of the Consolidated Incentive Act of 2003.
2. The Department of Finance and Administration is authorized to refund local sales and use taxes to Propak Logistics, Inc.
3. This resolution shall take effect immediately.

DATED: _____

APPROVED: _____

County Judge

ATTEST: _____

County Clerk

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 10, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Sebastian County Judge David Hudson called the meeting to order at 6:33 P.M. and led the Pledge of Allegiance.

Ray Stewart led the Invocation.

Chief Deputy, Nesa Bishop called the roll; with 12 members present (Linda Murry was absent).

Phil Hicks	Danny Aldridge	Dickie Robertson	Johnny Hobbs
Shawn Looper	Jim Medley	Linda Murry	
Tony Crockett	Donald Carter	Bob Schwartz	
John Spradlin	Rhonda Royal	Ray Stewart	

First Item:

Public Comments:

There were none.

Next Item:

Old Business:

Judge David Hudson asked Chief Deputy Nesa Bishop to read Appropriation Ordinance No 2014, 3rd Reading County share of Pre –Opening Agreement for Aquatic Center.

Bob Schwartz made a motion to approve Appropriation Ordinance No 2014, 3rd reading. Danny Aldridge seconded the motion.

Nesa Bishop called the roll.

Ordinance 2014-15 passed 8 Yes Votes and 4 No Votes. (NO votes were Phil Hicks, Shawn Looper, Tony Crockett, and John Spradlin. Linda Murry was absent from voting on this motion).

Next Item:

New Business:

Review Personnel Proposal: Book 1, Pages 120-151

Sheriff Bill Hollenbeck presented a proposal for a new LPN part time position for the Juvenile Detention Center.

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 10, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Shawn Looper made a motion to approve Sheriff's proposal. Tony Crockett seconded the motion.

Nesa Bishop called the roll.

The motion passed 13 to 0.

Next Item:

Special Pay Adjustments- Full Time Positions

Circuit Clerk Denora Coomer asked the Quorum Court to approve a Special Pay Adjustments for her Chief Deputy and eight Deputy Circuit Clerks in the Circuit's Clerk office.

Bob Schwartz made a motion to approve the Circuit Clerk's request. Jim Medley seconded the motion.

Nesa Bishop called the roll.

The motion passed 12 to 1. (Danny Aldridge voted No).

Next Item:

Proposal for Salary Adjustments

Sebastian County Sheriff Bill Hollenbeck asked the Quorum Court to approve salary adjustments for his employees. He stated that in 2013 his department lost 25 employees due to low salaries. He stated that his department employs 170 people.

Shawn Looper made a motion to approve Sheriff's proposal. Linda Murry seconded the motion.

Nesa Bishop called the roll.

The motion passed 13 to 0.

Next Item:

Special Pay Adjustment – County Clerk

The County Clerk's Chief Deputy, Nesa Bishop presented the County Clerk's proposal for a 5% salary increase for a Deputy Clerk in the County Clerk's office. The money would come out of the Recorder's Fund and it would not be a burden on the General Fund.

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 10, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Phil Kicks made a motion to approve County Clerk's proposal. Shawn Looper seconded the motion.

Nesa Bishop called the roll.

The motion passed unanimously.

Next Item:
New Classifications

Greenwood District Court Judge Wagoner presented a proposal before the Quorum Court for a pay increase for one employee. He stated that the employee's job is the busiest in the office, a supervisory position at times and it should be increased from a Grade 6 to a Grade 8 due to the nature of the job. Judge Wagoner also stated that the funds would come out of the Greenwood District Court Fund.

Shawn Looper made a motion to approve the Judge's proposal. Phil Hicks seconded the motion.

Chief Deputy, Nesa Bishop called the roll.

The motion passed unanimously.

Next Item:
2015 Reclassification Requests

Shawn Looper made a motion to approve Item 4 of the Agenda, which included Items 1, 2 and 3.

Phil Hicks seconded the motion.

Nesa Bishop called the roll.

The motion passed 13 to 0.

Next Item:
Assessor's Request for Consideration for Position

Sebastian County Assessor Becky Yandell proposed a \$3,100 salary increase for employees in her office. She stated that the increase she is requesting is actually \$6,600, but she is returning \$3,500

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 10, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

to the County due to a software program she is no longer using, her employees can accomplish the task at no cost. The actual and final cost to the County would be the \$3,100. She also stated that she spoke with Benny Gooden, the School Superintendent and he is on board with this proposal. The Superintendent pays 80% of the revenue to the Assessor's office.

Bob Schwartz made a motion to approve the Assessor's proposal. Jim Medley seconded the motion.

Nesa Bishop called the roll.

The motion passed 13 to 0.

Next Item:

Election Coordinator Position salary increase

Judge David Hudson proposed the Election Coordinator's pay increased by \$3,000 based on the number of hours required during an election year verses an off election year. He stated that the salary paid as of right now is \$27,000. The Cost Recap would be \$3,664 from the General Fund.

Shawn Looper made a motion to approve the Judge's proposal. Bob Schwartz seconded the motion.

Chief Deputy, Nesa Bishop called the roll.

The motion passed 8 to 5. (NO votes were Linda Murry, Phil Hicks, Tony Crockett, John Spradlin, and Danny Aldridge).

Next Item:

Consider Plan to Address Personnel Salaries in 2015

Shawn Looper made a motion to put Steve Hotz in charge of the HR Department to conduct a pay study for every position and job description and to make recommendations to the Quorum Court after reevaluating every one of them.

Shawn Looper made a motion to approve Item B of the Agenda, which includes Items 1, 2, 3 and 4. John Spradlin seconded the motion.

Chief Deputy, Nesa Bishop called the roll.

The motion passed unanimously.

SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 10, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS

Next Item:

Consider Plan to Balance the General Fund (Book 1, Pages 78-79)

Danny Aldridge suggested a study of all the positions that were not filled, to see if there is a way to eliminate waste.

Jim Medley agreed with Danny Aldridge and suggested a look into the Jail Accounts. He stated that the County needs to be reimbursed for what it spends on inmates and said that there is a need to introduce legislature to take care of this statewide problem.

Sheriff Hollenbeck offered to work on this and invited Jim Medley to accompany him when talking to Legislators concerning this subject. Jim Medley stated that there needs to be a Resolution of half a page presented to the Quorum Court.

Next Item:

Next Meeting to Consider 2015 Budget

Judge Hudson stated that the next meeting will take place on Thursday, November 13 at 6:30, at the Fort Smith Courthouse, Room 204.

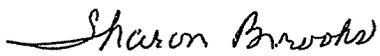
Shawn Looper made a motion to adjourn the meeting.

John Spradlin seconded the motion.

The motion passed unanimously by Voice Vote.

Meeting was adjourned at 8:20 P.M.

Respectfully Submitted,



Sharon Brooks, County Clerk



Marcela White, Deputy Clerk

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 13, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Sebastian County Judge David Hudson called the meeting to order at 6:36 P.M. and led the Pledge of Allegiance.

Linda Murry led the Invocation.

Nesa Bishop, Sebastian County Chief Deputy called the roll, with 12 members present (Rhonda Royal came in at 6:55 PM and Bob Schwartz was absent).

Shawn Looper	Jim Medley	Linda Murry	Phil Hicks
Tony Crockett	Donald Carter	Bob Schwartz	John Spradlin
Rhonda Royal	Ray Stewart	Danny Aldridge	Dickie Robertson
Johnny Hobbs			

First Item:

Public Comments:

There were none.

Next Item:

Old Business:

County Judge David Hudson asked Jim Medley to present his motion regarding an amendment to the Resolution on the Jail reimbursement.

Jim Medley made a motion to amend Resolution requesting the Senators and Representatives representing Sebastian County Introduce Legislation in the 2015 Legislative Session to address Sebastian County Jail reimbursement. Shawn Looper seconded the motion.

The motion passed unanimously by Voice Vote.

Next Item:

Review 2015 Budget

Revised Recap of 2015 Proposed Budget

Linda Murry made a motion to defer all pay increase actions except for the Sheriff's Department to the Mid-Year study. Danny Aldridge seconded the motion.

Nesa Bishop called the roll.

**SEBASTIAN COUNTY SPECIAL QUORUM COURT MEETING
NOVEMBER 13, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

The motion passed 8 to 2 (No votes were Ray Stewart and Jim Medley. Rhonda Royal and John Spradlin abstained).

Next Item:

Judge Hudson recommended that Items 3, 4, 5 on Page 142 in Book 1, not be approved.

Linda Murry made a motion to defer Computer Replacement for \$90,000 and the Golf Carts payment for \$32,478 to the February meeting in order to allow a 2% COL increase across the board. Shawn Looper seconded the motion.

Nesa Bishop called the roll.

The motion passed 12 to 0. (Bob Schwartz was absent).

Next Item:

Briefing of the Aquatics Facility

Shawn Looper commented that the Quorum Court was repeatedly told that the Water Park would not be funded from the General Fund, contrary to what the 2015 Budget is showing.

The Judge asked the Quorum Court members if they wanted to vote on the Aquatics Facilities tonight. John Spradlin and several other members stated that they would like more time to think about it.

Shawn Looper made a motion to adjourn the meeting. John Spradlin seconded the motion.

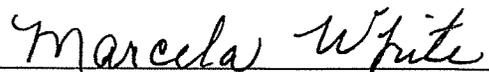
The motion passed unanimously by Voice Vote.

Meeting was adjourned at 7:50 P.M.

Respectfully Submitted,



Sharon Brooks, County Clerk



Marcela White, Deputy Clerk

SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 18, 2014 @ 7:00 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS

Sebastian County Judge David Hudson called the meeting to order at 7:00 P.M. and led the Pledge of Allegiance.

Johnny Hobbs led the Invocation.

Nesa Bishop, Sebastian County Chief Deputy called the roll; with 12 members present (Bob Schwartz was absent).

Johnny Hobbs	John Spradlin	Rhonda Royal	Ray Stewart
Phil Hicks	Danny Aldridge	Dickie Robertson	
Shawn Looper	Jim Medley	Linda Murry	
Tony Crockett	Donald Carter	Bob Schwartz	

First Item:

Public Comments:

There were none.

Next Item:

Approval of Minutes from October 21 Quorum Court Regular Meeting

Phil Hicks made the motion to approve the minutes as written. Johnny Hobbs seconded the motion.

The motion passed unanimously by Voice Vote.

Next Item:

Committee and Other Regular Reports

Briefing on the Reappraisal Program- Five Year Cycle (2011-2015)

Page Kutait, Appraisal Manager made his Power Point presentation to the Quorum Court.

Next Item:

Report on Disposal of County Surplus Property

Paul Schlaefli, Purchasing Director stated that seven vehicles from the Sheriff's fleet were sold in the month of October for a total of \$12,915.79.

Next Item:

Old Business:

A Resolution Honoring Sebastian County Veteran Employees for their Military Service to our Country and Continued Service to Sebastian County

Nesa Bishop read the Resolution.

SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 18, 2014 @ 7:00 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS

Phil Hicks made a motion to approve Resolution. John Spradlin seconded the motion.

The motion passed unanimously by Voice Vote.

The recognition of the Sebastian County employee veterans was recommended by JP Danny Aldridge.

Next Item:

Review 2015 Budget

Shawn Looper made a motion that the Greenwood District Court position, for which Judge Wagoner requested the pay increase, be added back to the 2015 Budget. Jim Medley seconded the motion.

Nesa Bishop called the roll.

The motion passed 10 to 3. (NO votes were Bob Schwartz, Donald Carter, and Rhonda Royal)

Linda Murry made a motion to approve the 2015 Budget. Bob Schwartz seconded the motion.

Nesa Bishop called the roll.

The motion passed 7 to 6. (NO votes were Bob Schwartz, Shawn Looper, John Spradlin, Danny Aldridge, Donald Carter, and Rhonda Royal)

John Spradlin made a motion to have another Budget meeting. Tony Crockett seconded the motion.

Nesa Bishop called the roll.

The motion passed 8 to 5. (NO votes were Ray Stewart, Johnny Hobbs, Dickie Robertson, Linda Murry, and Bob Schwartz).

Shawn Looper made a motion to meet on November 25 at 6:30 at the Fort Smith Courthouse, Room 204. Danny Aldridge seconded the motion.

The motion passed by Voice Vote with one opposed (Bob Schwartz).

Next Item:

New Business

Appropriation Ordinance

Judge Hudson asked Nesa Bishop to read Ordinance No 2014 on Pages 46-49, levying the County, Municipal and School Taxes for 2015. Complying with Act 848 of 1981 regarding the Countywide Reappraisal; and for Other Purposes.

SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 18, 2014 @ 7:00 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS

Linda Murry made a motion to approve Appropriation Ordinance. Dickie Robertson seconded the motion.

Nesa Bishop called the roll.

Ordinance 2014-16 passed 13 to 0.

Appropriation Ordinance

Judge Hudson asked Nesa Bishop to read Appropriation Ordinance Amending Budget Ordinance No 2014-4 on Page 50, in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2014 Budget; and for Other Purposes.

Bob Schwartz made a motion to approve Appropriation Ordinance. Phil Hicks seconded the motion.

Nesa Bishop called the roll.

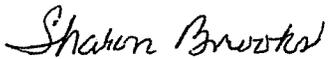
Ordinance 2014-17 passed 13 to 0.

Shawn Looper made a motion to adjourn the meeting. John Spradlin seconded the motion.

The motion passed unanimously by Voice Vote.

Meeting was adjourned at 8:22 P.M.

Respectfully Submitted,



Sharon Brooks, County Clerk



Marcela White, Deputy Clerk

**SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 25, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Sebastian County Judge David Hudson called the meeting to order at 6:35 P.M. and led the Pledge of Allegiance.

Donald Carter led the Invocation.

Sharon Brooks, Sebastian County Clerk called the roll with 12 members present (Rhonda Royal came in at 6:39 PM, and Tony Crockett at 6:52PM. Linda Murry was absent.

John Spradlin	Rhonda Royal	Ray Stewart	Tony Crockett
Danny Aldridge	Dickie Robertson	Johnny Hobbs	
Jim Medley	Linda Murry	Phil Hicks	
Donald Carter	Bob Schwartz	Shawn Looper	

First Item:

Public Comments:

There were none.

Next Item:

Judge David Hudson presented a memo to the Quorum Court on the 2015 Rural Fire Budget Procedure Change, which is Item 6 on Page 9 of the Budget Briefing Packet.

Johnny Hobbs made the motion to endorse the procedure presented in the memo. John Spradlin seconded the motion.

The motion passed unanimously by Voice Vote.

Next Item:

John Spradlin made a motion to review Personnel Proposals discussed at the November 10 and November 13 meetings. Jim Medley seconded the motion.

Sharon Brooks called the roll.

The motion passed 8 to 4. (NO votes were Danny Aldridge, Dickie Robertson, Bob Schwartz and Ray Stewart. Linda Murry was absent.)

Next Item:

Phil Hicks made a motion to add to discussion the memo presented to the Quorum Court on November 12, 2014, by Sebastian County Treasurer Judith Miller. John Spradlin seconded the motion.

**SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 25, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Sharon Brooks called the roll.

The motion failed 4 to 8. (NO votes were Tony Crockett, Danny Aldridge, Jim Medley, Rhonda Royal, Dickie Robertson, Bob Schwartz, Ray Stewart and Shawn Looper.)

Next Item:

Denora Coomer, Circuit Clerk, Becky Yandell, Assessor, and Sharon Brooks, County Clerk, were asked by the County Judge David Hudson to present their pay increase proposals to the Quorum Court again.

Jim Medley made a motion to approve pay adjustments for the Circuit Clerk, the Assessor, and the County Clerk's employees. John Spradlin seconded the motion.

Sharon Brooks called the roll.

The motion passed 9 to 3. (NO votes were Danny Aldridge, Dickie Robertson, and Bob Schwartz.)

Next Item:

Danny Aldridge made a motion to review and discuss reducing overtime for the Ambulance Department.

Bob Schwartz seconded the motion.

Sharon Brooks called the roll.

Motion failed 3 to 9. (NO votes were Jim Medley, Rhonda Royal, Dickie Robertson, Ray Stewart, Johnny Hobbs, Phil Hicks, Shawn Looper, Tony Crockett, and John Spradlin)

Next Item:

There was an attachment to the Quorum Court Agenda listing the number of Cell Phones provided to each County Office. Judge Hudson asked Scott Stubblefield to address the Quorum Court in this matter and answer any questions. Shawn Looper questioned the \$90,000 spent on Cell Phones and the 13 Cell Phones provided to the Assessor's Office

Mr. Stubblefield stated that the County Services was a \$52 a month flat fee and is the least expensive for the services needed. Mr. Stubblefield stated he would bring more information regarding the Cell Phones to the December 2, 2014 meeting.

Next Item:

Shawn Looper made a motion to remove the \$5,700 budgeted for 2015 as food purchasing for Quorum Court members, and be used to help with county employee raises instead. Jim Medley seconded the motion.

SEBASTIAN COUNTY QUORUM COURT MEETING
NOVEMBER 25, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS

Sharon Brooks called the roll.

The motion passed unanimously by Voice Vote.

Next Item:

Shawn Looper made a motion to reduce the Golf Course's projected revenue for 2015 to \$700,000 and earmark \$100,000 for position study pay increase if needed. Jim Medley seconded the motion.

Sharon Brooks called the roll.

The motion failed 6 to 6. (NO votes were Donald Carter, Rhonda Royal, Bob Schwartz, Ray Stewart and Danny Aldridge.)

Next Item:

Shawn Looper made a motion to adjourn the meeting. John Spradlin seconded the motion.

The motion passed unanimously by Voice Vote.

Meeting was adjourned at 8:27 P.M.

Respectfully Submitted,



Sharon Brooks, County Clerk



Marcela White, Deputy Clerk

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 02, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

CALL TO ORDER

Sebastian County Judge David Hudson called the meeting to order at 6:33 P.M. and led the Pledge of Allegiance.

Tony Crockett led the Invocation.

Sharon Brooks, Sebastian County Clerk, called the roll, with 12 members present (Linda Murry came in at 6:35 PM).

Danny Aldridge	Dickie Robertson	Johnny Hobbs	John Spradlin
Jim Medley	Linda Murry	Phil Hicks	
Donald Carter	Bob Schwartz	Shawn Looper	
Rhonda Royal	Ray Stewart	Tony Crockett	

First Item:

PUBLIC COMMENTS

Several members of the community addressed the Quorum Court speaking in favor of the Ben Geren Golf Course.

Dr. Mike Thames, a member of the Park Corps, and a former business owner, stated that a helpful point of view would be to look at it as an enriching activity rather than a business.

Dr. Charlie Hartsfield, a Fort Smith resident brought an exhibit before the Quorum Court comprised of more than one hundred golf cards that his son has been collecting over the years, ever since he was very young. He was in favor of helping the Golf Course.

David Lovvorn, a Sebastian County resident, also a member of the Parks and Recreation Board spoke in favor of keeping the Golf Course open.

Howard Norman, a resident of Fort Smith, retired for the past 4 years, stated that he is looking at this from the perspective of someone who is on a fixed income. He stated that the Golf Course is a very good place to spend time together with family. He has been taking his grandchildren there, and it is a great place to socialize.

Elton. Richardson, a local business owner stated that from his travel experiences he knows that Ben Geren Golf Course is very affordable compared to other golf courses, local and out of the area. He asked the Quorum Court to consider the medical school being built here that would bring customers not just for the Golf Course, but for the entire local economy.

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 02, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Rick Gabbard stated that golfing is one of the activities people have available to them, and there is quality of life, even though there is money lost. If there is no golf around here, people will be going other places to play, spending that money somewhere else.

Kim Burton Norman, a realtor in Fort Smith stated that having the Golf Course helps sales. She stated that her husband is an avid golfer, and she took a few classes a few years ago. Golfing is now something that she and her husband can do together.

Raquel Harvey, Court Administrator, stated that she wanted to make sure all the Quorum Court members have received the invitation to attend the Drug Court graduation this Friday, Dec 5th, at 9 AM, at Cavanaugh Freewill Baptist Church (2825 Grinnell Ave. Fort Smith, AR.)

Next Item:
OLD BUSINESS

Review Estimated Revenue for 2015

Judge David Hudson stated that the estimated revenue for 2015 is close to last year's budget.

Next Item:
Review pay policy for 2% COL, Pay Adjustments and Reclassification

Linda Murry made a motion to apply increase in pay approved by the Quorum Court, then add the 2% COL.

Jim Medley seconded the motion.

Sharon Brooks called the roll.

Motion passed unanimously 13 to 0.

Next Item:
Personnel Policy Concerning Adult Detention Deputy Compensation

A proposal on the pay adjustment for all Adult Detention Deputies is found on Page 4 of tonight's packet.

Next Item:
Budget Policy Concerning Rural Fire Department Budgets and Revenues

Memo on the Budget Policy Concerning Rural Fire Department Budgets and Revenues is found on Page 5 of tonight's packet.

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 02, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Next Item:

Review and Approve Plan to Balance 2015 Budget

Bob Schwartz stated that recently he received a call from one of his constituents, asking if the Quorum Court would consider a pay increase for the bailiffs in the Sheriff's Department. He stated that the Sheriff's Department may lose some of the 22 bailiffs if they do not get a raise.

Danny Aldridge made a motion to increase bailiff pay from \$12/hour to \$13/hour.

Ray Stewart seconded the motion.

Sharon Brooks called the roll

Motion failed 5 to 7 to 1. (NO votes were Dickie Robertson, Linda Murry, Phil Hicks, Shawn Looper, Tony Crockett, Jim Medley, and Rhonda Royal. John Spradlin abstained)

Linda Murry made a comment that she can not support an increase for a part time employee when full time employees only get paid \$11.10/hour.

Next Item:

Shawn Looper made a motion to remove the Common Carrier Line of \$30,000 - \$40,000 for elected officials.

He stated that there is also another Line Item in the budget showing another \$40,000 for meals and lodging for elected officials, which does not include training. He also said that this amount bothers him just as much as the \$90,000 spent on cell phone services.

Tony Crockett seconded the motion.

Shawn Looper stated that he would like to amend his motion by adding that the money should be put in a separate account for future appropriation.

Jim Medley seconded the motion.

Sharon Brooks called the roll.

Motion passed 7 to 6. (NO votes were Bob Schwartz, Ray Stewart, Danny Aldridge, Donald Carter, Rhonda Royal, Dickie Robertson).

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 02, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Next Item:

Lee Webb addressed the Quorum Court asking to reconsider the \$3,000 pay increase for Ms. Suzanne Morgan, the Election Coordinator. He stated that the original amount requested was \$33,000/year. Due to the many hours worked between July 1st and November 15, 2014, the pay increase is very reasonable. He explained that 53.4% of her salary is being reimbursed by the state, the schools, the lottery.

Shawn Looper made a motion to add the Election Coordinator's pay adjustment to the agenda.

Tony Crockett seconded the motion.

Motion passed unanimously by Voice Vote.

Shawn Looper made a motion to approve the \$3,000 adjustment to a salary of \$30,000/year.

Bob Schwartz seconded the motion.

Sharon Brooks called the roll.

Motion passed by 11 to 1 to 1. (NO vote was Danny Aldridge. Linda Murry abstained).

Next Item:

Phil Hicks made a motion to begin the budget meeting on the first Tuesday in October every year starting next year.

John Spradlin seconded the motion.

Sharon Brooks called the roll.

Motion passed 13 to 0.

Next Item:

Johhny Hobbs made a motion to approve 2015 Budget as amended.

Bob Schwartz seconded the motion.

Sharon Brooks called the roll.

Motion passed 9 to 3 to 1. (NO votes were Shawn Looper, Tony Crockett, Danny Aldridge .(Jim Medley abstained).

**SEBASTIAN COUNTY QUORUM COURT MEETING
DECEMBER 02, 2014 @ 6:30 P.M.
FORT SMITH COURTHOUSE, ROOM 204
FORT SMITH, ARKANSAS**

Next Item:

Shawn Looper asked Scott Stubblefield if he has anything to report on the status of the cell phones discussed in the last meeting. Scott stated that he is working on a report that will have 5 questions to show the justification for having a need for a cell phone. The form will be given to each office to fill out. Becky Yandell returned 5 phones today. Some of the monthly fees exceed \$52/month, and are up to \$130/month.

Next Item:

John Spradlin made a motion to adjourn the meeting.

Rhonda Royal seconded the motion.

Motion passed unanimously by Voice Vote.

Meeting was adjourned at 8:16 P.M.

Respectfully Submitted,

Sharon Brooks, County Clerk

Marcela White, Deputy Clerk



November 20, 2014

**Honorable Becky Yandell
Sebastian County Assessor
35 South Sixth Street
Ft. Smith, AR 72901**

Regarding:

Reappraisal Progress Report

Dear Becky Yandell:

In implementing Act 1185 of 1999 with the Assessment Coordination Department State of Arkansas Rules and Regulations, according to Rule 3.20 Progress Reports from Appraisal Manager to ACD, I am sending you the Original County Progress Report for November 20, 2014.

Please make a copy of this report and give to your County Judge, Board of Equalization, and Quorum Court. Your help with this will be greatly appreciated.

If I may be of further assistance to you in this matter, please give me a call.

Sincerely,

**Page Kutait,
Appraisal Manager**

**REAPPRAISAL PROGRESS REPORT FOR
SEBASTIAN COUNTY**

November 2014

NUMBER OF PARCELS 951

GEOGRAPHICAL AREA (CITY, SUBDIVISION, S-T-R, ETC.) OR FURTHER BREAKDOWN (AS NEEDED) <i>Note: Please provide as detailed a description as necessary, so that exact parcels for each completed area can be determined. Do not include work which has had data collection/review only. Do not include maintenance work or previously reported work.</i>	DATA COLLECTION/ REVIEW & DATA ENTRY	VALUATION	OTHER TASKS COMPLETED
04-06-30 04-06-30	69		
04-06-31 04-06-31	75		
11-06-31 11-06-31	16		
12-06-31 12-06-31	6		
28-08-32 28-08-32	18		
BELL 01-06-31	72		
BENCOR ADDITION 30-08-31	3		
BERCHER 28-08-32	3		
BOONE ACRES 02-06-31	4		
BRAUMS ADDITION 30-08-31	1		
BUCKNER/BURGESS 28-08-32	2		
CEDAR GROVE EST-GWD SD 04-06-31	2		
CLARK 15-08-32	5		
CLINIC ADDITION-GREENWOOD 02-06-31	13		
COKER-GREENWOOD 12-06-31	8		
COLEMAN PLACE 28-08-32	11		
COMMERCE ADDITION 30-08-31	1		
DAWSON HEIGHTS-GREENWOOD 12-06-31	42		
DAWSON VALLEY EST-GREENWOOD 02-06-31	20		
DAWSON VALLEY-GREENWOOD 02-06-31	10		
DAWSON-GREENWOOD 12-06-31	17		
DENVER PLACE-GREENWOOD 10-06-31	40		
DOUBLE H SUB 30-08-31	2		
EAST POINTE BUSINESS PARK 30-08-31	4		
EAST SIDE BAPTIST CHURCH SUB 30-08-32	1		
FAIR ACRES 28-08-32	2		
FARMERS BANK 30-08-31	1		
GLENDALE 28-08-32	2		
GLENMOOR-GREENWOOD 11-06-31	3		
GOVERNOR'S ADDITION 02-06-31	14		
GRANDVIEW II-GREENWOOD 11-06-31	30		
GREEN-GREENWOOD 12-06-31	34		
GREENWOOD ORIGINAL TOWN-GWD 12-06-31	9		
TOTALS FOR THIS PAGE	540		
(FOR LAST PAGE USE ONLY) OVER ALL TOTALS			

Reappraisal for this county is to be completed in 2015.

Date: November 20, 2014

Appraisal Firm: Total Assessment Solutions Corp.

Appraisal Manager: Page Kutait

Comments: Residential parcels only in above reported areas. See page 3 for commercial parcels.

PLEASE REMIT BY THE 20TH OF EACH MONTH

SEBASTIAN COUNTY

November 2014

NUMBER OF PARCELS 951			
GEOGRAPHICAL AREA (CITY, SUBDIVISION, S-T-R, ETC.) OR FURTHER BREAKDOWN (AS NEEDED) <i>Note: Please provide as detailed a description as necessary, so that exact parcels for each completed area can be determined. Do not include work which has had data collection/review only. Do not include maintenance work or previously reported work.</i>	DATA COLLECTION/ REVIEW & DATA ENTRY	VALUATION	OTHER TASKS COMPLETED
HERITAGE HILLS-EST-GREENWOOD 01-06-31	35		
HICKS ADDITION-GREENWOOD 12-06-31	11		
HILLSBORO ESTATE 30-08-31	3		
HODGENS-GREENWOOD 12-06-31	11		
HOME ADDN-GREENWOOD 12-06-31	23		
IMMANUEL BAPTIST CHURCH TRACTS 28-08-32	1		
JOHNSON-GREENWOOD 18-06-30	65		
KNIGHTS SUBDIVISION ANNEX 28-08-32	1		
KREMER PLACE-GREENWOOD 02-06-31	8		
LOWES ADDN-GREENWOOD 02-06-31	34		
MEEKER TRACT 12-06-31	1		
NELSON 28-08-32	2		
NELSON PLACE 28-08-32	2		
OLIVER-GREENWOOD 12-06-31	9		
PLEASANT VALLEY EST-GWD SD 04-06-31	5		
PRADCO ADDITION 28-08-32	1		
RESIDENCE-GREENWOOD 07-06-30	8		
RHIANNON ESTATES 04-06-30	5		
RIDGEFIELD POINTE ADDITION 21-07-32	4		
ROLLING MEADOW ACRES-GREENWOOD 02-06-31	4		
ROLLING MEADOW ACRES-GWD SD 02-06-31	31		
ROPER ADDITION 03-06-31	2		
ST EDWARD MERCY MEDICAL CTR 25-08-32	5		
STALLINGS TRACTS 1 & 2 04-06-31	2		
STONEBRIDGE SOUTH-GREENWOOD 02-06-31	22		
STUART PLACE-GWD SD 03-06-31	1		
SUNBELT COMPLEX 28-08-32	1		
THE OAKS 02-06-31	54		
WILKERSON-WILKINSON-GREENWOOD 12-06-31	45		
WILSON DENTAL CLINIC ADD 28-08-32	1		
WOODLAND ADDN-GREENWOOD 03-06-31	4		
YADON 28-08-32	10		
SEE ATTACHED COMMERCIAL LIST			
TOTALS FOR THIS PAGE	411		
(FOR LAST PAGE USE ONLY) OVER ALL TOTALS	951		

Reappraisal for this county is to be completed in 2015.

Date: November 20, 2014

Appraisal Firm: Total Assessment Solutions Corp.

Appraisal Manager: Page Kutait

Comments: Residential parcels only in above reported areas. See page 3 for commercial parcels.

PLEASE REMIT BY THE 20TH OF EACH MONTH

SEBASTIAN COUNTY Commercial Parcels reported for November 2014

10430-0001-00000-00	18835-0028-00000-00		
10430-0002-00000-00	18835-0033-00000-00		
10430-0003-00000-00	18835-0048-00000-00		
10452-0006-00001-00	18883-0000-01531-00		
10452-0006-00005-00	18883-0000-01535-00		
10452-0008-00005-00	18883-0000-01536-64		
10697-0001-00000-00	18883-0000-01536-72		
10981-0001-00000-00	18883-0000-01536-84		
10981-0002-00000-00	18883-0000-01537-24		
11541-0001-00000-00	18883-0000-01537-44		
11541-0008-00000-00	18883-0000-01537-48		
11541-0009-00000-01	18883-0000-01537-61		
11541-0016-00000-01	18883-0000-01537-75		
11541-0017-00000-00	18883-0000-01537-90		
11541-0018-00000-00	18883-0000-01538-16		
11541-0020-00000-00	18883-0000-01538-24		
11541-0023-00000-00	18883-0000-01538-40		
11541-0032-00000-02	18883-0000-01544-00		
11541-0033-00000-00	18883-0000-01546-00		
11541-0036-00000-01	18883-0000-01550-00		
11645-0004-00000-00	18883-0000-01550-02		
11951-0001-00000-00			
11951-0012-00000-00			
12108-0002-00000-00			
12108-0005-00000-00			
12108-0006-00000-00			
12108-0012-00000-01			
12110-0003-00000-00			
12406-0001-00000-00			
12406-0003-00000-00			
12530-0002-00000-00			
13171-0008-00001-00			
13171-0010-00001-00			
13865-0001-00000-00			
13865-0001-00000-01			
13865-0001-00000-02			
13989-0001-00000-00			
14506-0001-00000-00			
15482-0007-00001-00			
15482-0008-00002-00			
15500-0008-00002-00			
15500-0009-00002-01			
16142-0001-00000-00			
16883-0003-00000-02			
16883-0003-00000-03			
16883-0003-00000-04			
16883-0003-00000-05			
16883-0003-00000-06			
17626-0001-00000-00			
18724-0001-00000-00			
18835-0000-00001-00			
18835-0013-00000-00			
18835-0024-00000-00			
18835-0025-00000-00			
18835-0025-00000-01			
18835-0026-00000-02			
18835-0027-00000-01			

SEBASTIAN COUNTY 2015 REAPPRAISAL PROGRESS

MONTH	YEAR	PLANNED PROGRESS REPORT	ACTUAL MONTHLY PROGRESS	ACTUAL / PLANNED OVERALL %	REMARKS
JANUARY	2011	0	0	100.00%	new construction
FEBRUARY	2011	0	0	100.00%	new construction
MARCH	2011	0	0	100.00%	new construction
APRIL	2011	1,272	0	0.00%	no report this month due to CAMA conversion
MAY	2011	1,272	0	0.00%	no report this month due to CAMA conversion
JUNE	2011	1,544	1753	42.88%	CAMA conversion difficulties
JULY	2011	1,544	3881	100.04%	
AUGUST	2011	1,272	1274	100.06%	
SEPTEMBER	2011	1,272	1272	100.05%	
OCTOBER	2011	1,272	1272	100.04%	
NOVEMBER	2011	1,000	1002	100.06%	
DECEMBER	2011	1,000	1325	102.89%	
JANUARY	2012	0	0	102.89%	new construction
FEBRUARY	2012	0	0	102.89%	new construction
MARCH	2012	0	0	102.89%	new construction
APRIL	2012	1,272	690	98.03%	
MAY	2012	1,272	1276	98.23%	
JUNE	2012	1,544	499	91.68%	
JULY	2012	1,544	792	88.03%	
AUGUST	2012	1,272	164	82.82%	moving to new office, catch up in Sept
SEPTEMBER	2012	1,272	1265	83.90%	still below 90%, catch up in October
OCTOBER	2012	1,272	2366	90.12%	
NOVEMBER	2012	1,000	1023	90.67%	
DECEMBER	2012	1,000	779	90.12%	
JANUARY	2013	0	0	90.12%	new construction
FEBRUARY	2013	0	0	90.12%	new construction
MARCH	2013	0	0	90.12%	new construction
APRIL	2013	1,793	1615	90.11%	
MAY	2013	2,228	2017	90.15%	
JUNE	2013	2,228	0	83.26%	below 90%, will catch up Aug or Sept
JULY	2013	2,228	286	78.26%	
AUGUST	2013	2,228	5702	90.04%	
SEPTEMBER	2013	2,228	2213	90.61%	
OCTOBER	2013	1,200	1203	90.93%	
NOVEMBER	2013	1,000	1069	91.35%	
DECEMBER	2013	1,000	967	91.48%	
JANUARY	2014	0	483	92.72%	new construction
FEBRUARY	2014	0	528	94.07%	new construction
MARCH	2014	0	1324	97.47%	new construction
APRIL	2014	1,793	0	93.19%	
MAY	2014	2,228	1055	90.81%	
JUNE	2014	2,228	1709	90.12%	
JULY	2014	2,228	2005	90.11%	
AUGUST	2014	2,228	2064	90.23%	
SEPTEMBER	2014	2,228	1931	90.07%	
OCTOBER	2014	1,200	1642	91.13%	
NOVEMBER	2014	1,032	951	91.15%	
DECEMBER	2014	1,000		89.50%	

SEBASTIAN COUNTY 2015 REAPPRAISAL PROGRESS

MONTH	YEAR	PLANNED PROGRESS REPORT	ACTUAL MONTHLY PROGRESS	ACTUAL / PLANNED OVERALL %	REMARKS
JANUARY	2015	0			new construction
FEBRUARY	2015	0			new construction
MARCH	2015	0			new construction
APRIL	2015	27,597		0.00%	VALUATION 50% COMPLETE
MAY	2015	0		0.00%	VALUATION CONTINUES
JUNE	2015	27,597		0.00%	VALUATION 100% COMPLETE
JULY	2015	0			NOTICES/INF HEARINGS
AUGUST	2015	0			BOE
SEPTEMBER	2015	0			BOE
OCTOBER	2015	0			cleanup/print cards
NOVEMBER	2015	0			cleanup/print cards
DECEMBER	2015	0			cleanup/print cards

**SEBASTIAN COUNTY TREASURER
TRANSACTION SUMMARY**

**Beginning Date: January 1, 2014
Ending Date: November 30, 2014**

Report Presentation Date: December 16, 2014

JUDITH MILLER

Sebastian County Treasurer Transaction Summary

Begin Date: 1/1/2014
End Date: 11/30/2014

		Beginning Balance
9999	Voids	\$0.00
		Ending Balance

1000 General Fund		Beginning Balance	\$7,323,168.64
7001	General Revenue Turnback		\$221,148.56
7004	Property Relief Trust Funds		\$912,795.69
7091	Juvenile Detention Grant		\$31,167.00
7092	Juvenile Food Grant		\$39,751.27
7107	NonMilitary Land Mineral Lease		\$20,907.72
7110	Bureau of Land Management Payment in Lieu of Tax		\$113,039.00
7196	Jail-SCAAP Grant		\$7,218.00
7201	Local Property Taxes - Current		\$6,535,049.18
7202	Local Property Taxes - Delinquent Real Estate		\$479,973.67
7203	Local Property Taxes - Delinquent Personal		\$473,272.87
7205	Local Property Taxes - Penalty Delq Real Estate		\$138,583.14
7206	Local Property Taxes - Penalty Delq Personal		\$213,921.90
7210	State Land Sales/Redemptions		\$61,722.69
7211	In Lieu of Property Tax		\$68,297.11
7213	Local Property Taxes - Collector's Penalty		\$2,337.43
7214	Local Property Taxes - Late Assess Penalty		\$140,044.96
7215	Insufficient Check Fee - Current		\$901.57
7216	Redemption Certificate		\$5,385.00
7301	Local Taxes - Sales Tax		\$2,618,699.83
7302	Sales Tax Rebate		\$13,055.45
7401	Circuit Court Fines and Forfeitures		\$238,462.15
7402	District Court Fines and Forfeitures		\$425,890.94
7405	Public Defender		\$21.56
7406	Prosecuting Attorney's Court Cost		\$134.81
7501	Interest Income		\$20,703.37
7601	County Clerk's Fees		\$61,560.00
7602	Circuit Clerk's Fees		\$115,318.27
7603	Sheriff's Fees		\$103,233.56
7607	Greenwood District Court Operations Fees		\$32.50
7608	Fort Smith District Court Fees		\$4,944.36
7611	Drug Court Fees		\$26,361.25
7612	Act 1256 Fees		\$409,058.32
7613	Sheriff's Misc Fees		\$0.00
7801	Jail Fees		\$48,530.18
7802	Prisoner Housing State Prisoners ADC		\$1,090,516.00
7803	Prisoner Housing City Prisoners		\$372,107.79
7804	Prisoner Housing US Marshall		\$561,462.68
7805	Prisoner Housing INS		\$25,864.00
7806	Booking Fees		\$74,943.58
7807	Juvenile Housing		\$6,715.00
8002	Ambulance User Fees		\$502,535.33
8101	Franchise Fees		\$117,942.01
8601	Assessor's Salary & Expense		\$30,330.51
8701	Donations		\$778.80
8702	Excess Commission - Collector		\$155,574.12
8703	Excess Commission - Treasurer		\$190,320.30
8704	Excess Proceeds from Sales of Tax Delq Land		\$34,411.32
8706	Miscellaneous		\$8,481.48
8707	Reimbursement - Office of Emergency Management		\$0.00
8709	Reimbursement - Veteran's Service Office		\$3,600.00

8710	Rent/Lease	\$29,996.28
8711	County Auction	\$38,040.00
8712	Sale of Material	\$0.00
8713	Social Security Administration - Prisoner Fees	\$41,400.00
8715	Workers Compensation Trust Dividend	\$40,324.47
8718	Insurance Proceeds (Casualty Claim)	\$9,075.55
8719	Reimbursement - Elections	\$138,869.39
8720	Reimbursement - Jury Expense	\$31,950.00
8721	Unclaimed Property (Returned from State)	\$33,716.89
8722	Reimbursement - Sheriff	\$8,056.52
8723	Reimbursement - Public Defender	\$88,910.00
8725	Reimbursement - Credit Card	\$2,082.74
8726	Reimbursement - PA (Drug Task Force)	\$111,046.48
8728	Reimbursement PA Victim Witness Grant	\$58,066.88
8729	Reimbursement - Misc	\$101,700.10
8730	Comm - Purchases	\$291,511.64
8731	Comm - Profit	\$100,878.68
8732	Jail - Medical Co - Pay	\$11,384.26
8733	Jail - Outstanding Checks	\$1,667.25
8734	Comm - Phone Cards	\$77,690.00
8735	Ben Geren Park Golf Course	\$589,626.38
8736	Ben Geren Pro Shop	\$9,569.31
8737	Ben Geren Park Frontside	\$59,777.11
8738	Ben Geren Miniature Golf	\$34,938.46
8740	Reimbursement ADC Transport (USM)	\$4,533.01
8741	Reimbursement - Juvenile Probation Salary	\$90,000.00
8742	Misc Oil & Gas Royalties	\$4,722.16
8743	Stephens Production Oil & Gas Royalties	\$22,115.89
8747	Reimbursement Juvenile Teacher	\$102,778.77
8749	Restitution	\$1,480.00
8751	Reimbursement Fort Smith Courthouse	\$116,691.75
8752	Reimbursement District Court & FSPD Data Storage	\$20,000.00
8753	Reimbursement Flex Spending	\$2,288.36
8754	Reimbursement ADC	\$3,553.49
8755	Misc - Sheriff	\$1,012.00
8756	Reimbursement -EOC	\$26,414.33
8799	Miscellaneous	\$4,358.80
8803	Transfer from Circuit Clerk - Admin of Justice	\$83,641.60
8804	Transfer from District Court - Admin of Justice	\$79,253.99
8805	Transfer from PA - Admin of Justice	\$16,460.40
8806	Transfer from Act 1256	\$121,800.09
8809	Gross Payroll Transfer	\$800.00
8821	Transfer from Miscellaneous Grants	\$28,125.00
8908	Transfer to County Library Fund	(\$15,581.64)
8909	Transfer to Payroll	(\$11,612,516.06)
8915	Transfer to Emergency Medical Service Fund	\$0.00
8916	Transfer to Miscellaneous Grants	(\$28,125.00)
8917	Transfer to Emergency Management Grants	(\$2,899.00)
8918	Transfer to Drug Ct Emergency & Contingency Fund	(\$16,210.00)
9902	Checks Paid	(\$8,893,897.77)
9904	Commission Charged Treasurer	(\$351,462.57)
9999	Voids	\$7,934.53

Ending Balance	\$5,777,825.39
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1001 General Reserve Fund		Beginning Balance	\$1,678,787.44
7501	Interest Income		\$5,051.47
8703	Excess Commission - Treasurer		\$37.93
9902	Checks Paid		(\$4,200.00)
9904	Commission Charged Treasurer		(\$101.03)
9999	Voids		\$0.00
		Ending Balance	\$1,679,575.81

1002 Employee Insurance Fund		Beginning Balance	\$316,001.72
7501	Interest Income		\$167.62
8301	Insurance Premiums - Co Share		\$2,157,837.00
8302	Insurance Premiums Retired		\$40,426.52
8303	Insurance Premiums - Employee Share		\$412,315.37
8304	Insurance - Cobra		\$5,354.07
8750	Reimbursement Insurance		\$243,430.43
9902	Checks Paid		(\$2,937,111.30)
9999	Voids		\$0.00
		Ending Balance	\$238,421.43

1800 Treasurer's Commission Fund		Beginning Balance	\$495,445.50
7501	Interest Income		\$163.68
8401	Treasurer's Commission		\$978,308.26
8703	Excess Commission - Treasurer		(\$495,445.50)
8909	Transfer to Payroll		(\$181,378.47)
9902	Checks Paid		(\$52,939.32)
9904	Commission Charged Treasurer		\$0.00
9999	Voids		\$0.00
		Ending Balance	\$744,154.15

1801 Collector's Commission Fund		Beginning Balance	\$1,606,649.88
7207	Local Property Taxes - Cost on Delq Real Estate		\$2,751.00
7208	Local Property Taxes - Cost on Delq Personal		\$21,779.98
7219	City Lien - Commission		\$2,289.85
8501	Collector's Commission		\$1,993,502.40
8702	Excess Commission - Collector		(\$1,606,649.88)
8703	Excess Commission - Treasurer		\$274.20
8909	Transfer to Payroll		(\$404,786.34)
9902	Checks Paid		(\$159,694.72)
9904	Commission Charged Treasurer		(\$490.60)
9999	Voids		\$0.00
		Ending Balance	\$1,455,625.77

1802 Assessor's Commission Fund		Beginning Balance	\$313,177.52
7217	Local Property Taxes - Late Assess Fee		\$5,128.51
8601	Assessor's Salary & Expense		\$1,993,502.40
8602	Excess Commission - Assessor		(\$313,177.52)
8703	Excess Commission - Treasurer		\$63.61
8706	Miscellaneous		\$1,516.25
8729	Reimbursement - Misc		\$18.39
8909	Transfer to Payroll		(\$1,037,044.26)
9902	Checks Paid		(\$821,796.53)
9904	Commission Charged Treasurer		(\$132.62)
9999	Voids		\$0.00
		Ending Balance	\$141,255.75

1803 General Fund Sales Tax Revenue		Beginning Balance	\$4,257,471.31
7301	Local Taxes - Sales Tax		\$592,897.99
7501	Interest Income		\$7,779.07
8703	Excess Commission - Treasurer		\$8,284.13
9902	Checks Paid		(\$2,521,912.71)
9904	Commission Charged Treasurer		(\$12,013.53)
9999	Voids		\$0.00
		Ending Balance	\$2,332,506.26

1804 Greenwood District Court		Beginning Balance	\$567,303.48
7501	Interest Income		\$1,376.21
7607	Greenwood District Court Operations Fees		\$355,726.75
8703	Excess Commission - Treasurer		\$4,048.95
8909	Transfer to Payroll		(\$153,237.26)
9902	Checks Paid		(\$99,009.86)
9904	Commission Charged Treasurer		(\$7,142.07)
9999	Voids		\$0.00
		Ending Balance	\$669,066.20

1805 Law Library Fund		Beginning Balance	\$0.00
8806	Transfer from Act 1256		\$17,211.75
8909	Transfer to Payroll		(\$13,895.85)
9902	Checks Paid		(\$3,473.15)
9999	Voids		\$0.00
		Ending Balance	(\$157.25)

1810 Haz Mat Response		Beginning Balance	\$55,943.15
8727	Haz Mat Response		\$42,298.00
9902	Checks Paid		(\$48,215.01)
9904	Commission Charged Treasurer		(\$845.95)
9999	Voids		\$0.00
		Ending Balance	\$49,180.19

1901 Miscellaneous Grants		Beginning Balance	\$22,444.00
7098	Wildlife Observation Trail Grant		\$28,879.50
7099	Miscellaneous		\$49,522.93
7199	Misc Old Grants		\$4,500.00
8801	Transfer from County General		\$28,125.00
8901	Transfer to County General		(\$28,125.00)
9902	Checks Paid		(\$58,433.57)
9999	Voids		\$0.00
		Ending Balance	\$46,912.86

1902 Homeland Security Grant		Beginning Balance	\$0.00
7105	Homeland Security Grant		\$16,221.34
9902	Checks Paid		(\$291,552.72)
9999	Voids		\$0.00
		Ending Balance	(\$275,331.38)

1903 Emergency Management Grants		Beginning Balance	\$0.00
7095	ADH Trauma Grant		\$13,531.00
8801	Transfer from County General		\$2,899.00
9902	Checks Paid		(\$15,446.97)
9999	Voids		\$0.00
		Ending Balance	\$983.03

2000 Road Fund		Beginning Balance	\$4,927,081.24
7002	Highway Revenues		\$2,338,541.82
7004	Property Relief Trust Funds		\$300,311.45
7006	Severance Taxes		\$267,978.11
7101	Federal Flood Control		\$1,335.40
7102	Federal Forest Reserves		\$7,143.77
7107	NonMilitary Land Mineral Lease		\$36,045.91
7201	Local Property Taxes - Current		\$2,173,628.10
7202	Local Property Taxes - Delinquent Real Estate		\$157,999.15
7203	Local Property Taxes - Delinquent Personal		\$153,357.49
7210	State Land Sales/Redemptions		\$17,623.86
7211	In Lieu of Property Tax		\$20,489.11
7302	Sales Tax Rebate		\$229.62
7501	Interest Income		\$22,157.53
8601	Assessor's Salary & Expense		\$10,094.03
8702	Excess Commission - Collector		\$51,896.46
8703	Excess Commission - Treasurer		\$50,851.13
8706	Miscellaneous		\$27,392.14
8711	County Auction		\$6,012.50
8718	Insurance Proceeds (Casualty Claim)		\$4,021.00
8729	Reimbursement - Misc		\$914.40
8909	Transfer to Payroll		(\$1,267,791.00)
9902	Checks Paid		(\$2,723,664.34)
9904	Commission Charged Treasurer		(\$110,598.79)
9999	Voids		\$124.32
		Ending Balance	\$6,473,174.41

2800 Road Capital Reserve Fund		Beginning Balance	\$87,790.97
7501	Interest Income		\$40.32
8703	Excess Commission - Treasurer		\$0.24
9904	Commission Charged Treasurer		(\$0.81)
9999	Voids		\$0.00
		Ending Balance	\$87,830.72

2900 Road Fund Grant		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

3000 Treasurer's Automation Fund		Beginning Balance	\$303,139.24
7501	Interest Income		\$390.36
9902	Checks Paid		(\$7,620.27)
9904	Commission Charged Treasurer		\$0.00
9999	Voids		\$0.00
		Ending Balance	\$295,909.33

3001 Collector's Automation Fund		Beginning Balance	\$807,582.24
7501	Interest Income		\$1,639.98
8703	Excess Commission - Treasurer		\$14.99
8909	Transfer to Payroll		(\$42,200.43)
9902	Checks Paid		(\$63,517.13)
9904	Commission Charged Treasurer		(\$32.30)
9999	Voids		\$0.00
		Ending Balance	\$703,487.35

3002 Circuit Clerk Automation Fund		Beginning Balance	\$51,389.22
7501	Interest Income		\$26.32
7602	Circuit Clerk's Fees		\$23,332.28
8703	Excess Commission - Treasurer		\$264.95
8909	Transfer to Payroll		(\$6,374.29)
9902	Checks Paid		(\$5,876.44)
9904	Commission Charged Treasurer		(\$467.18)
9999	Voids		\$0.00
		Ending Balance	\$62,294.86

3003 District Court Automation Fund - GW		Beginning Balance	\$22,789.68
7402	District Court Fines and Forfeitures		\$9,542.50
7501	Interest Income		\$12.53
8703	Excess Commission - Treasurer		\$92.70
9904	Commission Charged Treasurer		(\$191.11)
9999	Voids		\$0.00
		Ending Balance	\$32,246.30

3004 Assessor's Amendment No. 79 Fund		Beginning Balance	\$61,389.25
7016	Amendment No 79 Assessor's Turnback		\$14,620.42
7501	Interest Income		\$34.29
9902	Checks Paid		(\$1,389.57)
9904	Commission Charged Treasurer		(\$0.63)
9999	Voids		\$0.00
		Ending Balance	\$74,653.76

3006 Recorder's Cost Fund		Beginning Balance	\$880,353.84
7501	Interest Income		\$2,391.19
7609	County Clerk Recorders Fees		\$559,913.16
7610	County Clerk Automation Fund		\$186,637.74
8703	Excess Commission - Treasurer		\$8,757.79
8909	Transfer to Payroll		(\$335,108.06)
9902	Checks Paid		(\$118,241.77)
9904	Commission Charged Treasurer		(\$14,978.86)
9999	Voids		\$68.00
		Ending Balance	\$1,169,793.03

3008 County Library Fund		Beginning Balance	\$663,441.07
7004	Property Relief Trust Funds		\$35,615.63
7107	NonMilitary Land Mineral Lease		\$550.07
7201	Local Property Taxes - Current		\$176,581.46
7202	Local Property Taxes - Delinquent Real Estate		\$11,900.76
7203	Local Property Taxes - Delinquent Personal		\$10,287.76
7210	State Land Sales/Redemptions		\$1,470.62
7501	Interest Income		\$1,566.78
8601	Assessor's Salary & Expense		\$796.22
8702	Excess Commission - Collector		\$4,396.67
8703	Excess Commission - Treasurer		\$2,428.88
8724	Sebastian County Library Support		\$17,326.40
8909	Transfer to Payroll		(\$180,487.57)
9902	Checks Paid		(\$63,838.71)
9904	Commission Charged Treasurer		(\$4,748.35)
9999	Voids		\$0.00
		Ending Balance	\$677,287.69

3009 Solid Waste Fund		Beginning Balance	\$12,831.42
7501	Interest Income		\$32.79
8703	Excess Commission - Treasurer		\$0.15
9904	Commission Charged Treasurer		(\$0.65)
9999	Voids		\$0.00
		Ending Balance	\$12,863.71

3010 County Clerk Operating Fund		Beginning Balance	\$0.00
7601	County Clerk's Fees		\$11,672.69
9904	Commission Charged Treasurer		(\$233.46)
9999	Voids		\$0.00
		Ending Balance	\$11,439.23
3011 Reappraisal Cost Fund		Beginning Balance	\$0.00
7003	Property Reappraisal		\$354,161.50
9999	Voids		\$0.00
		Ending Balance	\$354,161.50
3012 Child Support Cost Fund		Beginning Balance	\$0.00
7604	Child Support Fee and Costs		\$2,472.00
9904	Commission Charged Treasurer		(\$49.44)
9999	Voids		\$0.00
		Ending Balance	\$2,422.56
3013 Game and Fish Education Fund		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00
3014 Communication Facility and Equipment Fund		Beginning Balance	\$92,680.89
			\$0.00
7501	Interest Income		\$54.76
7603	Sheriff's Fees		\$47,807.79
8703	Excess Commission - Treasurer		\$1,590.35
8708	Reimbursement - Phone Calls		\$100,086.64
8909	Transfer to Payroll		(\$34,402.41)
9902	Checks Paid		(\$85,070.08)
9904	Commission Charged Treasurer		(\$2,959.00)
9999	Voids		\$0.00
		Ending Balance	\$119,788.94

3015 Drug Control Fund		Beginning Balance	\$36,892.70
7408	Sheriff's Fines and Forfeitures		\$28,414.54
7501	Interest Income		\$19.14
8703	Excess Commission - Treasurer		\$59.13
8909	Transfer to Payroll		(\$14,966.82)
9902	Checks Paid		(\$17,590.51)
9904	Commission Charged Treasurer		(\$568.66)
9999	Voids		\$125.00
		Ending Balance	\$32,384.52

3017 Jail Operations and Maintenance Fund		Beginning Balance	\$0.00
7402	District Court Fines and Forfeitures		\$317,026.79
7501	Interest Income		\$80.59
8703	Excess Commission - Treasurer		\$3,928.71
9904	Commission Charged Treasurer		(\$6,342.17)
9999	Voids		\$0.00
		Ending Balance	\$314,693.92

3019 Boating Safety Fund		Beginning Balance	\$28,517.76
7012	Boating Safety - State		\$3,442.45
9902	Checks Paid		(\$5,670.07)
9904	Commission Charged Treasurer		(\$68.85)
9999	Voids		\$0.00
		Ending Balance	\$26,221.29

3020 Emergency 911 Fund		Beginning Balance	\$1,891,145.23
7501	Interest Income		\$3,179.71
7701	911 Fees		\$41,990.83
7702	CMRS Board Fees		\$795,007.26
7703	CenturyLink		\$33,004.14
7704	Cox Arkansas Telcom, LLC		\$76,684.50
7705	Southwestern Bell Telephone		\$165,382.05
7706	At&T of Southwest		\$2,109.58
7707	Smart 911		\$12,000.00
8703	Excess Commission - Treasurer		\$9,396.19
9902	Checks Paid		(\$1,223,426.78)
9904	Commission Charged Treasurer		(\$22,308.74)
9999	Voids		\$0.00
		Ending Balance	\$1,784,163.97

3021 Emergency Medical Services Fund		Beginning Balance	\$0.00
7501	Interest Income		\$27.29
8001	Ambulance Service Fees		\$242,948.00
8002	Ambulance User Fees		\$0.00
8703	Excess Commission - Treasurer		\$0.00
8729	Reimbursement - Misc		\$0.00
8801	Transfer from County General		\$0.00
8909	Transfer to Payroll		\$0.00
9902	Checks Paid		\$0.00
9904	Commission Charged Treasurer		(\$4,859.51)
9999	Voids		\$0.00
		Ending Balance	\$238,115.78

3022 Emergency Vehicle Fund		Beginning Balance	\$0.00
7402	District Court Fines and Forfeitures		\$5,378.75
7501	Interest Income		\$5.24
8703	Excess Commission - Treasurer		\$97.53
9902	Checks Paid		\$0.00
9904	Commission Charged Treasurer		(\$107.67)
9999	Voids		\$0.00
		Ending Balance	\$5,373.85

3023 Fire Equipment and Training (Act 833) Fund		Beginning Balance	\$0.00
7011	Act 833 Fire Protection		\$76,838.02
9902	Checks Paid		(\$76,838.02)
9999	Voids		\$0.00
		Ending Balance	\$0.00

3024 Public Defender Fund		Beginning Balance	\$0.00
7405	Public Defender		\$3,530.70
9904	Commission Charged Treasurer		(\$70.61)
9999	Voids		\$0.00
		Ending Balance	\$3,460.09

3025 Victim Witness Fund		Beginning Balance	\$0.00
7406	Prosecuting Attorney's Court Cost		\$26.96
9904	Commission Charged Treasurer		(\$0.55)
9999	Voids		\$0.00
		Ending Balance	\$26.41

3026 Indigent Criminal Defense Fund		Beginning Balance	\$50,817.87
7501	Interest Income		\$23.57
7605	Juvenile Probation Fees		\$26,438.14
8703	Excess Commission - Treasurer		\$370.28
9902	Checks Paid		(\$35,000.00)
9904	Commission Charged Treasurer		(\$529.23)
9999	Voids		\$0.00
		Ending Balance	\$42,120.63

3027 District Court Probation Fund		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

3028 Adult Drug Court Fund		Beginning Balance	\$0.00
7611	Drug Court Fees		\$1,897.13
8701	Donations		\$371.04
9904	Commission Charged Treasurer		(\$37.94)
9999	Voids		\$0.00
		Ending Balance	\$2,230.23

3029 Public Safety Fund		Beginning Balance	\$0.00
7402	District Court Fines and Forfeitures		\$153.87
9904	Commission Charged Treasurer		(\$3.05)
9999	Voids		\$0.00
		Ending Balance	\$150.82

3031 Circuit Court Juvenile Division/Juv Probation Fee		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

3032 Juvenile Court Representation Fund		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

3038 Voting System Grant		Beginning Balance	\$0.00
7093	Voting System Grant		\$15,376.41
9902	Checks Paid		(\$15,375.70)
9999	Voids		\$0.00
		Ending Balance	\$0.71

3039 Circuit Clerk Commissioner's Fee Fund		Beginning Balance	\$588.00
7650	Circuit Clerk Commissioner's Fee		\$8,452.64
9904	Commission Charged Treasurer		(\$164.56)
9999	Voids		\$0.00
		Ending Balance	\$8,876.08

3400 Regional Library Sales Tax Fund		Beginning Balance	\$134,683.77
7501	Interest Income		\$314.86
8703	Excess Commission - Treasurer		\$3.26
8801	Transfer from County General		\$15,581.64
9902	Checks Paid		(\$9,753.46)
9904	Commission Charged Treasurer		(\$6.31)
9999	Voids		\$0.00
		Ending Balance	\$140,823.76

3401 Federal Forfeiture Fund		Beginning Balance	\$6,634.18
7501	Interest Income		\$2.28
8703	Excess Commission - Treasurer		\$0.03
9902	Checks Paid		(\$10,253.24)
9999	Voids		\$0.00
		Ending Balance	(\$3,616.75)

3402 UofA FS - Sales Tax		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

3403 Drug Ct Emergency & Contingency		Beginning Balance	\$0.00
8801	Transfer from County General		\$16,210.00
9999	Voids		\$0.00
		Ending Balance	\$16,210.00

6002 Collector's Unapportioned Fund		Beginning Balance	\$0.00
9001	Unapportioned Taxes Received - Current Taxes	\$79,218,511.60	
9009	Interest Income Received	\$3,850.02	
9101	Current Taxes Distributed	(\$71,723,050.72)	
9109	Interest Income Distributed	(\$2,437.35)	
9111	City Lien Ord 48-96 Distributed	(\$1,575.26)	
9999	Voids	\$0.00	
		Ending Balance	\$7,495,298.29

6003 Property Tax Relief Fund		Beginning Balance	\$0.00
9013	Property Tax Relief Fund	\$9,782,972.84	
9113	Property Tax Relief Distributed	(\$9,391,653.91)	
9999	Voids	\$0.00	
		Ending Balance	\$391,318.93

6004 Delinquent Personal Tax Fund		Beginning Balance	\$0.00
9002	Unapportioned Taxes Received - Delq Personal Taxes	\$5,267,872.71	
9102	Delinquent Personal Taxes Distributed	(\$5,267,680.69)	
9111	City Lien Ord 48-96 Distributed	(\$192.02)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6005 Delinquent Real Estate Tax Fund		Beginning Balance	\$0.00
9003	Unapportioned Taxes Received - Delq Real Estate Ta	\$5,133,164.55	
9103	Delinquent Real Estate Taxes Distributed	(\$5,109,557.11)	
9111	City Lien Ord 48-96 Distributed	(\$23,607.44)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6006 Timber Tax Fund		Beginning Balance	\$0.00
7107	NonMilitary Land Mineral Lease	\$26.96	
7201	Local Property Taxes - Current	\$13,255.06	
7202	Local Property Taxes - Delinquent Real Estate	\$1,127.83	
7501	Interest Income	\$0.36	
8601	Assessor's Salary & Expense	\$45.58	
8702	Excess Commission - Collector	\$198.49	
8703	Excess Commission - Treasurer	\$118.33	
9904	Commission Charged Treasurer	(\$287.67)	
9999	Voids	\$0.00	
		Ending Balance	\$14,484.94

6007 State Land Redemption Fund		Beginning Balance	\$42,620.99
9005	State Land Redemption Proceeds Received		\$618,017.83
9105	State Land Redemption Proceeds Distributed		(\$634,321.01)
9902	Checks Paid		(\$81.48)
9999	Voids		\$0.00
		Ending Balance	\$26,236.33

6008 State Land Sales Fund		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

6010 Administration of Justice Fund		Beginning Balance	\$0.00
7402	District Court Fines and Forfeitures		\$325,442.83
7404	County Administration of Justice		\$197,820.36
7602	Circuit Clerk's Fees		\$309,995.00
8901	Transfer to County General		(\$301,156.08)
8904	Transfer To Law Library		(\$17,211.75)
9902	Checks Paid		(\$549,785.11)
9904	Commission Charged Treasurer		(\$16,665.17)
9999	Voids		\$51,559.92
		Ending Balance	\$0.00

6400 Payroll		Beginning Balance	\$107,431.97
1111.01	Life Insurance of N America		\$55.75
1112.00	Aflac		\$217.35
1112.02	Disability		\$75.03
1112.03	Cigna Long Term Disability		\$100.02
1113.00	Employee's Share-Insurance		(\$411,650.97)
1113.01	CobraServ		\$125.80
1113.02	Insurance Premiums Retired		\$5,519.74
1113.04	Employee Dental Insurance		\$75.08
1123.01	LICOA Cancer		\$77.66
1129.00	National Vision Admin		\$42.22
7501	Interest Income		\$0.00
8302	Insurance Premiums Retired		\$0.00
8809	Gross Payroll Transfer		\$15,284,188.82
8901	Transfer to County General		(\$800.00)
9902	Checks Paid		(\$14,989,318.02)
9999	Voids		\$120,422.05
		Ending Balance	\$116,562.50

6450 Act 9 In Lieu of Taxes		Beginning Balance	\$0.00
9012	In Lieu of Property Tax Received		\$857,091.12
9112	In Lieu of Property Tax Distributed		(\$775,667.45)
9999	Voids		\$0.00
		Ending Balance	\$81,423.67

6600 Fort Smith City General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$556,765.81
7012	Boating Safety - State		\$3,442.47
7107	NonMilitary Land Mineral Lease		\$14,196.99
7201	Local Property Taxes - Current		\$4,769,467.80
7202	Local Property Taxes - Delinquent Real Estate		\$360,982.71
7203	Local Property Taxes - Delinquent Personal		\$370,331.19
7210	State Land Sales/Redemptions		\$46,182.74
7211	In Lieu of Property Tax		\$68,297.11
7218	City Lien - Fort Smith		\$72,958.65
7501	Interest Income		\$173.50
8601	Assessor's Salary & Expense		\$22,367.64
8702	Excess Commission - Collector		\$111,212.74
8703	Excess Commission - Treasurer		\$63,103.46
9902	Checks Paid		(\$6,335,973.42)
9904	Commission Charged Treasurer		(\$123,509.39)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6601 Fort Smith City Streets		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$167,041.57
7107	NonMilitary Land Mineral Lease		\$4,259.10
7201	Local Property Taxes - Current		\$1,430,895.60
7202	Local Property Taxes - Delinquent Real Estate		\$108,295.74
7203	Local Property Taxes - Delinquent Personal		\$111,098.63
7210	State Land Sales/Redemptions		\$13,854.81
7211	In Lieu of Property Tax		\$20,489.11
7501	Interest Income		\$52.05
8601	Assessor's Salary & Expense		\$6,710.27
8702	Excess Commission - Collector		\$33,531.96
8703	Excess Commission - Treasurer		\$18,922.89
9902	Checks Paid		(\$1,878,118.25)
9904	Commission Charged Treasurer		(\$37,033.48)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6602 Fort Smith City Library		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$111,400.08
7107	NonMilitary Land Mineral Lease		\$2,839.39
7201	Local Property Taxes - Current		\$953,882.24
7202	Local Property Taxes - Delinquent Real Estate		\$72,194.98
7203	Local Property Taxes - Delinquent Personal		\$74,069.85
7210	State Land Sales/Redemptions		\$9,236.55
7211	In Lieu of Property Tax		\$13,659.45
7501	Interest Income		\$34.70
8601	Assessor's Salary & Expense		\$4,473.55
8702	Excess Commission - Collector		\$22,543.03
8703	Excess Commission - Treasurer		\$12,615.26
9902	Checks Paid		(\$1,252,260.24)
9904	Commission Charged Treasurer		(\$24,688.84)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6603 Fort Smith Police Pension		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$111,400.08
7107	NonMilitary Land Mineral Lease		\$2,839.39
7201	Local Property Taxes - Current		\$953,882.32
7202	Local Property Taxes - Delinquent Real Estate		\$72,194.98
7203	Local Property Taxes - Delinquent Personal		\$74,069.50
7210	State Land Sales/Redemptions		\$9,236.55
7211	In Lieu of Property Tax		\$13,659.45
7501	Interest Income		\$34.70
8601	Assessor's Salary & Expense		\$4,473.55
8702	Excess Commission - Collector		\$22,543.03
8703	Excess Commission - Treasurer		\$12,615.26
9902	Checks Paid		(\$1,252,259.98)
9904	Commission Charged Treasurer		(\$24,688.83)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6604 Fort Smith Firemen's Pension		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$111,400.08
7107	NonMilitary Land Mineral Lease		\$2,839.39
7201	Local Property Taxes - Current		\$953,882.32
7202	Local Property Taxes - Delinquent Real Estate		\$72,194.98
7203	Local Property Taxes - Delinquent Personal		\$74,069.50
7210	State Land Sales/Redemptions		\$9,236.55
7211	In Lieu of Property Tax		\$13,659.45
7501	Interest Income		\$34.70
8601	Assessor's Salary & Expense		\$4,473.55
8702	Excess Commission - Collector		\$22,543.03
8703	Excess Commission - Treasurer		\$12,615.26
9902	Checks Paid		(\$1,252,259.98)
9904	Commission Charged Treasurer		(\$24,688.83)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6612 Greenwood City General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$77,945.81
7107	NonMilitary Land Mineral Lease		\$1,077.30
7201	Local Property Taxes - Current		\$344,075.82
7202	Local Property Taxes - Delinquent Real Estate		\$17,383.57
7203	Local Property Taxes - Delinquent Personal		\$18,627.98
7210	State Land Sales/Redemptions		\$6,719.00
7501	Interest Income		\$11.87
8601	Assessor's Salary & Expense		\$1,508.09
8702	Excess Commission - Collector		\$8,471.97
8703	Excess Commission - Treasurer		\$4,720.52
9902	Checks Paid		(\$471,246.91)
9904	Commission Charged Treasurer		(\$9,295.02)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6613 Greenwood City Streets		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$46,764.11
7107	NonMilitary Land Mineral Lease		\$646.37
7201	Local Property Taxes - Current		\$206,451.41
7202	Local Property Taxes - Delinquent Real Estate		\$10,430.26
7203	Local Property Taxes - Delinquent Personal		\$11,176.92
7210	State Land Sales/Redemptions		\$4,031.40
7501	Interest Income		\$7.12
8601	Assessor's Salary & Expense		\$904.86
8702	Excess Commission - Collector		\$5,083.18
8703	Excess Commission - Treasurer		\$2,832.31
9902	Checks Paid		(\$282,750.90)
9904	Commission Charged Treasurer		(\$5,577.04)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6615 Barling General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$33,327.06
7107	NonMilitary Land Mineral Lease		\$373.38
7201	Local Property Taxes - Current		\$109,324.22
7202	Local Property Taxes - Delinquent Real Estate		\$15,632.39
7203	Local Property Taxes - Delinquent Personal		\$7,199.05
7210	State Land Sales/Redemptions		\$1,110.46
7501	Interest Income		\$3.82
8601	Assessor's Salary & Expense		\$485.26
8702	Excess Commission - Collector		\$2,884.31
8703	Excess Commission - Treasurer		\$1,633.77
9902	Checks Paid		(\$168,641.82)
9904	Commission Charged Treasurer		(\$3,331.90)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6616 Barling Road		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$11,628.19
7107	NonMilitary Land Mineral Lease		\$130.26
7201	Local Property Taxes - Current		\$38,137.74
7202	Local Property Taxes - Delinquent Real Estate		\$5,452.98
7203	Local Property Taxes - Delinquent Personal		\$2,511.97
7210	State Land Sales/Redemptions		\$387.37
7501	Interest Income		\$1.33
8601	Assessor's Salary & Expense		\$169.28
8702	Excess Commission - Collector		\$1,011.67
8703	Excess Commission - Treasurer		\$569.90
9902	Checks Paid		(\$58,838.30)
9904	Commission Charged Treasurer		(\$1,162.39)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6617 Barling Pension		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$3,876.05
7107	NonMilitary Land Mineral Lease		\$45.97
7201	Local Property Taxes - Current		\$12,715.57
7202	Local Property Taxes - Delinquent Real Estate		\$1,817.72
7203	Local Property Taxes - Delinquent Personal		\$837.52
7210	State Land Sales/Redemptions		\$129.13
7501	Interest Income		\$0.44
8601	Assessor's Salary & Expense		\$56.42
8702	Excess Commission - Collector		\$350.10
8703	Excess Commission - Treasurer		\$189.95
9902	Checks Paid		(\$19,631.33)
9904	Commission Charged Treasurer		(\$387.54)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6618 Bonanza General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$4,781.50
7107	NonMilitary Land Mineral Lease		\$47.89
7201	Local Property Taxes - Current		\$14,307.68
7202	Local Property Taxes - Delinquent Real Estate		\$344.85
7203	Local Property Taxes - Delinquent Personal		\$1,088.22
7501	Interest Income		\$0.48
8601	Assessor's Salary & Expense		\$60.46
8702	Excess Commission - Collector		\$393.56
8703	Excess Commission - Treasurer		\$210.27
9902	Checks Paid		(\$20,824.49)
9904	Commission Charged Treasurer		(\$410.42)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6619 Bonanza Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,434.48
7107	NonMilitary Land Mineral Lease		\$14.37
7201	Local Property Taxes - Current		\$4,292.75
7202	Local Property Taxes - Delinquent Real Estate		\$103.47
7203	Local Property Taxes - Delinquent Personal		\$326.77
7501	Interest Income		\$0.14
8601	Assessor's Salary & Expense		\$18.14
8702	Excess Commission - Collector		\$118.07
8703	Excess Commission - Treasurer		\$63.06
9902	Checks Paid		(\$6,248.12)
9904	Commission Charged Treasurer		(\$123.13)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6620 Central City General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$4,039.96
7107	NonMilitary Land Mineral Lease		\$62.37
7201	Local Property Taxes - Current		\$20,897.50
7202	Local Property Taxes - Delinquent Real Estate		\$968.60
7203	Local Property Taxes - Delinquent Personal		\$867.65
7501	Interest Income		\$0.69
8601	Assessor's Salary & Expense		\$87.74
8702	Excess Commission - Collector		\$457.11
8703	Excess Commission - Treasurer		\$273.74
9902	Checks Paid		(\$27,119.90)
9904	Commission Charged Treasurer		(\$535.46)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6621 Central Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,212.15
7107	NonMilitary Land Mineral Lease		\$18.71
7201	Local Property Taxes - Current		\$6,269.22
7202	Local Property Taxes - Delinquent Real Estate		\$290.60
7203	Local Property Taxes - Delinquent Personal		\$260.33
7501	Interest Income		\$0.21
8601	Assessor's Salary & Expense		\$26.33
8702	Excess Commission - Collector		\$137.13
8703	Excess Commission - Treasurer		\$82.13
9902	Checks Paid		(\$8,136.14)
9904	Commission Charged Treasurer		(\$160.67)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6622 Hackett General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$6,407.41
7107	NonMilitary Land Mineral Lease		\$75.23
7201	Local Property Taxes - Current		\$21,918.76
7202	Local Property Taxes - Delinquent Real Estate		\$1,508.30
7203	Local Property Taxes - Delinquent Personal		\$1,413.53
7210	State Land Sales/Redemptions		\$1,094.49
7501	Interest Income		\$0.74
8601	Assessor's Salary & Expense		\$93.94
8702	Excess Commission - Collector		\$580.22
8703	Excess Commission - Treasurer		\$328.59
9902	Checks Paid		(\$32,774.40)
9904	Commission Charged Treasurer		(\$646.81)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6623 Hackett Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$1,922.22	
7107	NonMilitary Land Mineral Lease	\$22.58	
7201	Local Property Taxes - Current	\$6,576.28	
7202	Local Property Taxes - Delinquent Real Estate	\$452.45	
7203	Local Property Taxes - Delinquent Personal	\$424.05	
7210	State Land Sales/Redemptions	\$328.35	
7501	Interest Income	\$0.22	
8601	Assessor's Salary & Expense	\$28.16	
8702	Excess Commission - Collector	\$174.05	
8703	Excess Commission - Treasurer	\$98.57	
9902	Checks Paid	(\$9,832.88)	
9904	Commission Charged Treasurer	(\$194.05)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6624 Hartford General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$4,647.02	
7107	NonMilitary Land Mineral Lease	\$37.15	
7201	Local Property Taxes - Current	\$10,667.44	
7202	Local Property Taxes - Delinquent Real Estate	\$365.77	
7203	Local Property Taxes - Delinquent Personal	\$810.67	
7210	State Land Sales/Redemptions	\$394.44	
7501	Interest Income	\$0.34	
8601	Assessor's Salary & Expense	\$43.50	
8702	Excess Commission - Collector	\$318.50	
8703	Excess Commission - Treasurer	\$163.04	
9902	Checks Paid	(\$17,110.17)	
9904	Commission Charged Treasurer	(\$337.70)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6625 Hartford Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$2,788.56
7107	NonMilitary Land Mineral Lease		\$22.28
7201	Local Property Taxes - Current		\$6,400.40
7202	Local Property Taxes - Delinquent Real Estate		\$219.47
7203	Local Property Taxes - Delinquent Personal		\$486.44
7210	State Land Sales/Redemptions		\$236.67
7501	Interest Income		\$0.21
8601	Assessor's Salary & Expense		\$26.09
8702	Excess Commission - Collector		\$191.09
8703	Excess Commission - Treasurer		\$97.84
9902	Checks Paid		(\$10,266.38)
9904	Commission Charged Treasurer		(\$202.67)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6626 Huntington General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$4,120.53
7107	NonMilitary Land Mineral Lease		\$37.26
7201	Local Property Taxes - Current		\$10,071.88
7202	Local Property Taxes - Delinquent Real Estate		\$418.82
7203	Local Property Taxes - Delinquent Personal		\$966.77
7210	State Land Sales/Redemptions		\$73.71
7501	Interest Income		\$0.34
8601	Assessor's Salary & Expense		\$42.80
8702	Excess Commission - Collector		\$298.83
8703	Excess Commission - Treasurer		\$163.50
9902	Checks Paid		(\$15,881.39)
9904	Commission Charged Treasurer		(\$313.05)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6627 Huntington Road		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,236.45
7107	NonMilitary Land Mineral Lease		\$8.63
7201	Local Property Taxes - Current		\$3,021.78
7202	Local Property Taxes - Delinquent Real Estate		\$125.63
7203	Local Property Taxes - Delinquent Personal		\$290.05
7210	State Land Sales/Redemptions		\$22.11
7501	Interest Income		\$0.10
8601	Assessor's Salary & Expense		\$12.85
8702	Excess Commission - Collector		\$89.66
8703	Excess Commission - Treasurer		\$49.05
9902	Checks Paid		(\$4,762.41)
9904	Commission Charged Treasurer		(\$93.90)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6628 Huntington Pension		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$247.30
7107	NonMilitary Land Mineral Lease		\$2.23
7201	Local Property Taxes - Current		\$604.20
7202	Local Property Taxes - Delinquent Real Estate		\$25.14
7203	Local Property Taxes - Delinquent Personal		\$58.03
7210	State Land Sales/Redemptions		\$4.42
7501	Interest Income		\$0.02
8601	Assessor's Salary & Expense		\$2.56
8702	Excess Commission - Collector		\$17.93
8703	Excess Commission - Treasurer		\$9.80
9902	Checks Paid		(\$952.86)
9904	Commission Charged Treasurer		(\$18.77)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6629 Lavaca General Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$14,927.05
7107	NonMilitary Land Mineral Lease		\$184.69
7201	Local Property Taxes - Current		\$54,741.58
7202	Local Property Taxes - Delinquent Real Estate		\$5,866.98
7203	Local Property Taxes - Delinquent Personal		\$4,803.32
7210	State Land Sales/Redemptions		\$12.53
7220	City Lien - Lavaca		\$1,078.66
7501	Interest Income		\$1.99
8601	Assessor's Salary & Expense		\$252.34
8702	Excess Commission - Collector		\$1,428.13
8703	Excess Commission - Treasurer		\$809.55
9902	Checks Paid		(\$82,499.80)
9904	Commission Charged Treasurer		(\$1,607.02)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6630 Lavaca Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$11,193.90
7107	NonMilitary Land Mineral Lease		\$138.49
7201	Local Property Taxes - Current		\$41,059.03
7202	Local Property Taxes - Delinquent Real Estate		\$4,400.36
7203	Local Property Taxes - Delinquent Personal		\$3,602.76
7210	State Land Sales/Redemptions		\$9.39
7501	Interest Income		\$1.49
8601	Assessor's Salary & Expense		\$189.24
8702	Excess Commission - Collector		\$1,071.09
8703	Excess Commission - Treasurer		\$607.09
9902	Checks Paid		(\$61,067.54)
9904	Commission Charged Treasurer		(\$1,205.30)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6631 Lavaca Voluntary Fire		Beginning Balance	\$0.00
7107	NonMilitary Land Mineral Lease		\$54.78
7201	Local Property Taxes - Current		\$17,289.26
7202	Local Property Taxes - Delinquent Real Estate		\$1,399.27
7203	Local Property Taxes - Delinquent Personal		\$491.31
8703	Excess Commission - Treasurer		\$240.45
9902	Checks Paid		(\$19,091.48)
9904	Commission Charged Treasurer		(\$383.59)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6632 Mansfield City General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$5,337.02
7107	NonMilitary Land Mineral Lease		\$42.15
7201	Local Property Taxes - Current		\$11,853.05
7202	Local Property Taxes - Delinquent Real Estate		\$549.95
7203	Local Property Taxes - Delinquent Personal		\$936.26
7210	State Land Sales/Redemptions		\$130.75
7501	Interest Income		\$0.40
8601	Assessor's Salary & Expense		\$50.65
8702	Excess Commission - Collector		\$342.96
8703	Excess Commission - Treasurer		\$184.98
9902	Checks Paid		(\$19,052.06)
9904	Commission Charged Treasurer		(\$376.11)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6633 Mansfield Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,601.46
7107	NonMilitary Land Mineral Lease		\$12.64
7201	Local Property Taxes - Current		\$3,556.06
7202	Local Property Taxes - Delinquent Real Estate		\$164.99
7203	Local Property Taxes - Delinquent Personal		\$280.92
7210	State Land Sales/Redemptions		\$39.22
7501	Interest Income		\$0.12
8601	Assessor's Salary & Expense		\$15.20
8702	Excess Commission - Collector		\$109.66
8703	Excess Commission - Treasurer		\$55.51
9902	Checks Paid		(\$5,722.92)
9904	Commission Charged Treasurer		(\$112.86)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6634 Mansfield City Pension		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$320.25
7107	NonMilitary Land Mineral Lease		\$2.52
7201	Local Property Taxes - Current		\$711.31
7202	Local Property Taxes - Delinquent Real Estate		\$32.97
7203	Local Property Taxes - Delinquent Personal		\$56.37
7210	State Land Sales/Redemptions		\$7.85
7501	Interest Income		\$0.02
8601	Assessor's Salary & Expense		\$2.98
8702	Excess Commission - Collector		\$21.93
8703	Excess Commission - Treasurer		\$11.09
9902	Checks Paid		(\$1,144.71)
9904	Commission Charged Treasurer		(\$22.58)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6635 Midland City General		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,896.51
7107	NonMilitary Land Mineral Lease		\$12.02
7201	Local Property Taxes - Current		\$2,842.85
7202	Local Property Taxes - Delinquent Real Estate		\$177.37
7203	Local Property Taxes - Delinquent Personal		\$315.37
7501	Interest Income		\$0.10
8601	Assessor's Salary & Expense		\$12.51
8702	Excess Commission - Collector		\$105.94
8703	Excess Commission - Treasurer		\$52.79
9902	Checks Paid		(\$5,310.86)
9904	Commission Charged Treasurer		(\$104.60)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6636 Midland Road Fund		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$569.01
7107	NonMilitary Land Mineral Lease		\$3.60
7201	Local Property Taxes - Current		\$852.92
7202	Local Property Taxes - Delinquent Real Estate		\$53.22
7203	Local Property Taxes - Delinquent Personal		\$94.63
7501	Interest Income		\$0.03
8601	Assessor's Salary & Expense		\$3.77
8702	Excess Commission - Collector		\$31.79
8703	Excess Commission - Treasurer		\$15.83
9902	Checks Paid		(\$1,593.38)
9904	Commission Charged Treasurer		(\$31.42)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6706 University of Ar-Ft Smith		Beginning Balance	\$0.00
7107	NonMilitary Land Mineral Lease		\$0.20
7202	Local Property Taxes - Delinquent Real Estate		\$15.64
7203	Local Property Taxes - Delinquent Personal		\$29.84
7301	Local Taxes - Sales Tax	\$5,202,794.99	
8703	Excess Commission - Treasurer		\$0.87
9902	Checks Paid	(\$5,202,840.63)	
9904	Commission Charged Treasurer		(\$0.91)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6710 Charleston School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$88,579.86
7106	Military Land Mineral Lease		\$8,882.05
7201	Local Property Taxes - Current	\$272,458.04	
7202	Local Property Taxes - Delinquent Real Estate		\$30,691.20
7203	Local Property Taxes - Delinquent Personal		\$20,554.63
7210	State Land Sales/Redemptions		\$37.21
7501	Interest Income		\$9.93
8601	Assessor's Salary & Expense		\$1,263.10
8702	Excess Commission - Collector		\$7,922.85
8703	Excess Commission - Treasurer		\$520.65
9902	Checks Paid	(\$429,888.71)	
9904	Commission Charged Treasurer		(\$1,030.81)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6711 Booneville School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$2,597.79
7107	NonMilitary Land Mineral Lease		\$48.85
7201	Local Property Taxes - Current	\$13,884.54	
7202	Local Property Taxes - Delinquent Real Estate		\$4,822.39
7203	Local Property Taxes - Delinquent Personal		\$364.01
7210	State Land Sales/Redemptions		\$35.46
7501	Interest Income		\$0.60
8601	Assessor's Salary & Expense		\$76.64
8702	Excess Commission - Collector		\$403.76
8703	Excess Commission - Treasurer		\$26.81
9902	Checks Paid	(\$22,206.61)	
9904	Commission Charged Treasurer		(\$54.24)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6717 Hackett School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$201,158.44
7006	Severance Taxes		\$131.19
7107	NonMilitary Land Mineral Lease		\$2,712.72
7201	Local Property Taxes - Current		\$830,790.45
7202	Local Property Taxes - Delinquent Real Estate		\$49,728.64
7203	Local Property Taxes - Delinquent Personal		\$45,790.95
7210	State Land Sales/Redemptions		\$8,364.66
7501	Interest Income		\$29.40
8601	Assessor's Salary & Expense		\$3,736.46
8702	Excess Commission - Collector		\$21,683.85
8703	Excess Commission - Treasurer		\$1,488.34
9902	Checks Paid		(\$1,162,775.50)
9904	Commission Charged Treasurer		(\$2,839.60)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6725 Greenwood School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds		\$1,483,485.74
7006	Severance Taxes		\$749.40
7106	Military Land Mineral Lease		\$93,813.72
7201	Local Property Taxes - Current		\$8,451,385.02
7202	Local Property Taxes - Delinquent Real Estate		\$446,482.65
7203	Local Property Taxes - Delinquent Personal		\$374,099.06
7210	State Land Sales/Redemptions		\$69,373.25
7211	In Lieu of Property Tax		\$276,056.72
7501	Interest Income		\$295.35
8601	Assessor's Salary & Expense		\$38,987.99
8702	Excess Commission - Collector		\$207,413.93
8703	Excess Commission - Treasurer		\$14,366.87
9902	Checks Paid		(\$11,428,757.57)
9904	Commission Charged Treasurer		(\$27,752.13)
9999	Voids		\$0.00
		Ending Balance	\$0.00

6733 Lavaca School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$362,198.73	
7006	Severance Taxes	\$175.70	
7101	Federal Flood Control	\$5,341.60	
7106	Military Land Mineral Lease	\$22,607.80	
7201	Local Property Taxes - Current	\$1,663,675.37	
7202	Local Property Taxes - Delinquent Real Estate	\$101,046.73	
7203	Local Property Taxes - Delinquent Personal	\$101,645.89	
7210	State Land Sales/Redemptions	\$490.82	
7501	Interest Income	\$57.76	
8601	Assessor's Salary & Expense	\$7,341.07	
8702	Excess Commission - Collector	\$40,678.29	
8703	Excess Commission - Treasurer	\$2,832.20	
9902	Checks Paid	(\$2,302,519.27)	
9904	Commission Charged Treasurer	(\$5,572.69)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6750 Ft Smith School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$4,236,444.78	
7006	Severance Taxes	\$2,934.21	
7106	Military Land Mineral Lease	\$18,880.10	
7201	Local Property Taxes - Current	\$35,946,632.96	
7202	Local Property Taxes - Delinquent Real Estate	\$2,769,191.47	
7203	Local Property Taxes - Delinquent Personal	\$2,764,541.49	
7210	State Land Sales/Redemptions	\$345,052.34	
7211	In Lieu of Property Tax	\$238,205.38	
7501	Interest Income	\$1,306.67	
8601	Assessor's Salary & Expense	\$167,011.51	
8702	Excess Commission - Collector	\$837,654.84	
8703	Excess Commission - Treasurer	\$58,986.02	
9902	Checks Paid	(\$47,271,091.56)	
9904	Commission Charged Treasurer	(\$115,750.21)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6776 Mansfield School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$266,733.38	
7006	Severance Taxes	\$179.94	
7102	Federal Forest Reserves	\$12,893.66	
7107	NonMilitary Land Mineral Lease	\$2,892.63	
7201	Local Property Taxes - Current	\$838,470.23	
7202	Local Property Taxes - Delinquent Real Estate	\$68,077.00	
7203	Local Property Taxes - Delinquent Personal	\$73,254.30	
7210	State Land Sales/Redemptions	\$13,650.67	
7501	Interest Income	\$30.07	
8601	Assessor's Salary & Expense	\$3,821.87	
8702	Excess Commission - Collector	\$23,845.31	
8703	Excess Commission - Treasurer	\$1,587.04	
9902	Checks Paid	(\$1,302,285.62)	
9904	Commission Charged Treasurer	(\$3,150.48)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6794 Hartford School District		Beginning Balance	\$0.00
7004	Property Relief Trust Funds	\$201,500.80	
7006	Severance Taxes	\$71.60	
7102	Federal Forest Reserves	\$8,537.70	
7107	NonMilitary Land Mineral Lease	\$2,332.99	
7201	Local Property Taxes - Current	\$535,795.68	
7202	Local Property Taxes - Delinquent Real Estate	\$87,592.62	
7203	Local Property Taxes - Delinquent Personal	\$126,101.60	
7210	State Land Sales/Redemptions	\$14,020.94	
7501	Interest Income	\$24.24	
8601	Assessor's Salary & Expense	\$3,080.81	
8702	Excess Commission - Collector	\$18,918.64	
8703	Excess Commission - Treasurer	\$1,280.00	
9902	Checks Paid	(\$996,845.15)	
9904	Commission Charged Treasurer	(\$2,412.47)	
9999	Voids	\$0.00	
		Ending Balance	\$0.00

6837 Cason Bottoms		Beginning Balance	\$0.00
7107	NonMilitary Land Mineral Lease	\$3.33	
7201	Local Property Taxes - Current	\$1,440.66	
8703	Excess Commission - Treasurer	\$14.62	
9904	Commission Charged Treasurer	(\$28.82)	
9999	Voids	\$0.00	
		Ending Balance	\$1,429.79

6838 Oliver Bottoms		Beginning Balance	\$0.00
7107	NonMilitary Land Mineral Lease		\$0.64
7201	Local Property Taxes - Current		\$144.89
8703	Excess Commission - Treasurer		\$2.86
9904	Commission Charged Treasurer		(\$2.89)
9999	Voids		\$0.00
		Ending Balance	\$145.50

6850 Creekmore Park Bonds		Beginning Balance	\$0.00
9999	Voids		\$0.00
		Ending Balance	\$0.00

GRAND TOTALS

<i>Beginning Balance</i>	\$26,846,194.17
Receipts	\$125,999,656.84
Transfers In	\$33,868,127.02
Taxes In	\$78,535,000.02
Treas Comm In	\$978,309.08
Addbacks	\$180,233.82
Transfers Out	(\$33,868,127.02)
Checks	(\$119,350,577.97)
Taxes Out	(\$78,535,000.02)
Treas Comm Out	(\$978,309.08)
<i>Ending Balance</i>	\$33,675,506.86

MTD Activity Summary

FUND 101 County General

Line Item	Credits	
4151:00 Sales Tax - County		2013
January	\$205,108.42	
February	\$247,477.87	
March	\$200,676.76	
April	\$212,842.16	
May	\$215,840.90	
June	\$209,351.58	
July	\$211,839.18	
August	\$216,339.92	
September	\$243,741.20	
October	\$216,215.08	
November	\$210,997.91	
Line Item Total	\$2,390,430.98	

FUND 1000 County General

Line Item	Credits	
7301:00 Local Taxes - Sales Tax		2014
January	\$210,280.87	
February	\$246,094.86	
March	\$190,621.73	
April	\$218,689.28	
May	\$223,398.77	
June	\$194,605.10	
July	\$286,431.54	
August	\$258,382.05	
September	\$257,360.47	
October	\$267,407.51	
November	\$265,427.65	
Line Item Total	\$2,618,699.83	

MTD Activity Summary

FUND 127 Gen Fd 25% Sales Tax Rev

Line Item		Credits	
4151.01	Sales Tax - Courthouse Improvement		2013
	January	\$68,369.47	
	February	\$82,492.62	
	March	\$66,892.26	
	April	\$70,947.39	
	May	\$71,946.97	
	June	\$69,783.86	
	July	\$70,613.06	
	August	\$72,113.31	
	September	\$81,247.06	
	October	\$72,071.69	
	November	\$70,332.64	
	Line Item Total	\$796,810.33	

FUND 1803 General Fund Sales Tax Revenue

Line Item		Credits	
7301.00	Local Taxes - Sales Tax		2014
	January	\$70,093.62	
	February	\$82,031.62	
	March	\$63,540.57	
	April	\$72,896.43	
	May	\$74,466.25	
	June	\$64,868.36	
	July	\$35,401.65	
	August	\$31,934.86	
	September	\$31,808.60	
	October	\$33,050.37	
	November	\$32,805.66	
	Line Item Total	\$592,897.99	