

2002 Revenue Source Comparison

Fees & Taxes	JONESBORO	Conway	Bentonville	Fayetteville	Rogers	Jackson, TN	Tupelo, MS
2000 Population	55,515		19,730				
Land Size (sq. mi)	110		23.75				
City Sales Tax	1%		1%				
% of Co. Sales Tax	0.68%		12.9%				
Special Sales Tax	1%		VOTE AUG 12				
Privilege License	\$ 550,000.00		IN PLANS				
Electric Permits	\$ 75,000.00		69,000				
Plumbing Permits	\$ 45,000.00		47,000				
Building Permits	\$ 250,000.00		668,000				
Bural Permits	\$ 12,000.00		12,150				
Planning Permits	\$ 7,000.00		* 74,400				
Sanitation Fees	\$ 13,000.00		?				
Water Fees	\$ 390,000.00		?				
Sewer Fees	no		?				
Impact Fees	no	**	294,300				
Franchise Fees	\$ 660,000.00	***	944,345				
Property Tax	no		1,531,000				
Concession Rev.	no		10,300				
Parking Fines	\$ 2,000.00		9870				
Court Fines	\$ 1,700,000.00		253,792				
Court Costs	\$ 150,000.00		0?				
Inspection Fines	no		NO				
Agri Rental Rev	\$ 1,500.00		NO				
Bldg. Rental Rev	\$ 19,300.00		NO				
Other Fees							
Other Taxes							

*** INCLUDES \$715,000
 WE PAY OURSELVES
 FOR OUR OWN UTIL.
 OTHERS ARE PAYING,
 NATURAL GAS,
 CABLE TV

* TOTAL FOR FILING FEES, ZONING & SUBDIVISION FEES,
 REVIEW FEES, & MAPS & ORDINANCES

** EFFECTIVE JUL 1, 2002 FOR WATER, SEWER,
 AND FIRE

2002 Revenue Source Comparison

Fees & Taxes	JONESBORO	Conway	Bentonville	Fayetteville	Rogers	Jackson, TN	Tupelo, MS
2000 Population	55,515			63,211			
Land Size (sq. mi.)	110			45			
City Sales Tax	1%			1.0			
% of Co. Sales Tax	0.68%			population based			
Special Sales Tax	1%			.75			
Privilege License	\$ 550,000.00			128,127			
Electric Permits	\$ 75,000.00			-			
Plumbing Permits	\$ 45,000.00			-			
Building Permits	\$ 250,000.00			714,779			
Burial Permits	\$ 12,000.00			-			
Planning Permits	\$ 7,000.00			77,152			
Sanitation Fees	\$ 13,000.00			5,475,126			
Water Fees	\$ 390,000.00			11,016,685			
Sewer Fees	no			8,929,779			
Impact Fees	no			new in 2003			
Franchise Fees	\$ 660,000.00			3,057,981			
Property Tax	no			-			
Concession Rev.	no			7085			
Parking Fines	\$ 2,000.00			41,714			
Court Fines	\$ 1,700,000.00			1,290,443			
Court Costs	\$ 150,000.00			-			
Inspection Fines	no			-			
Agri Rental Rev	\$ 1,500.00			-			
Bldg. Rental Rev	\$ 19,300.00			105,691			
Other Fees				see attached			
Other Taxes							

NEW WORLD SYSTEMS 4.0 4/16/03
 DATE 8/08/03
 TIME 9:42:11

FINANCIAL MANAGEMENT

Y-T-D TRIAL BALANCE - DETAIL REPORT

PAGE
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 17 PARTIAL

END MONTH/YEAR . . . : 12/2002

ACCOUNT	ACCOUNT DESCRIPTION	BALANCE FORWARD	Y-T-D DEBITS	Y-T-D CREDITS	ENDING BALANCE	PRIOR YEA BALANCE
Fund 1010 - General						
Division 0001 - General Fund Revenue						
4100.00	Property taxes	.00	.00	.00	.00	.00
4100.01	Delinquent property taxes	.00	.00	.00	.00	18.64
4102.00	County sales tax	.00	695,000.00	3,312,526.71	8,617,526.71	8,353,311.36
4103.00	Alcoholic beverage tax	.00	7,029.03	312,953.57	305,924.54	281,308.47
4103.01	Prior yr alcoholic bev	.00	.00	10,237.81	10,237.81	8,213.22
4105.00	Franchise tax-SHERID	.00	145,809.25	939,000.00	793,190.74	925,397.19
4105.01	Franchise tax-SW Bell	.00	.00	353,832.76	353,832.76	360,797.00
4105.02	Franchise tax-AR Western	.00	50,000.00	432,202.66	432,202.66	548,903.19
4105.03	Franchise tax-Cable	.00	.00	460,454.59	460,454.59	390,062.64
4105.04	Franchise tax-Ozark Elec	.00	5,460.74	312,185.32	306,724.58	308,815.95
4105.05	In lieu of franchise tax	.00	.00	711,575.40	711,575.40	701,172.00
4200.00	Alcoholic bev license	.00	896.70	113,401.40	112,504.70	99,120.80
4201.00	Building permits/fees	.00	3,736.63	718,515.67	714,779.04	642,722.97
4202.00	Electrical permits	.00	.00	.00	.00	.00
4202.01	Apprentice licenses-elec	.00	.00	65.00	65.00	25.00
4203.00	Plumbing & gas permits	.00	.00	.00	.00	.00
4204.00	Animal licenses	.00	366.00	12,009.00	11,637.00	9,603.50
4205.00	Other permits/licenses	.00	.00	3,920.00	3,920.00	4,132.00
4301.01	Insurance turnback-Fire	.00	.00	112,472.01	112,472.01	106,874.57
4301.02	Insurance turnback-Police	.00	.00	248,054.66	248,054.66	238,999.40
4302.00	State grants	.00	.00	102,948.05	102,948.05	.00
4306.00	State turnback	.00	72,000.00	1,025,313.33	953,313.33	992,393.36
4309.00	Federal grants	.00	.00	331,694.00	331,694.00	187,991.00
4310.01	DEA reimbursement	.00	3,513.52	13,054.35	9,540.83	3,865.97
4390.00	an Shelter-fair share	.00	147.06	17,568.00	17,420.94	23,846.04
4400.00	SPR administrative fee	.00	.00	59,560.34	59,560.34	52,643.84
4401.00	County Mun Court reimb	.00	.00	164,340.11	164,340.11	155,853.69
4401.01	ESII salary reimbursement	.00	23,970.42	294,525.26	270,554.84	186,273.00
4401.02	Razrat reimbursed	.00	.00	7,924.59	7,924.59	697.99
4402.00	Boat stall rental-Pay	.00	.00	10,875.05	10,875.05	11,066.83
4402.01	Boat stall rental-Seq	.00	.00	5,520.00	5,520.00	5,280.00
4403.00	Daily permit-Pay	.00	337.64	11,826.00	10,868.36	9,901.35
4403.01	Daily permit-Seq	.00	828.78	10,435.00	9,576.22	8,464.67
4404.00	Season permit-Pay	.00	681.30	8,635.00	7,973.70	7,519.48
4404.01	Season permit-Seq	.00	619.08	7,890.00	7,270.92	6,336.77
4405.01	LakSeq Land Lease	.00	.00	.00	.00	2,600.00
4407.00	Constr educ act admin fee	.00	.01	1,662.22	1,662.21	1,331.13
4408.04	Building maint rev	.00	.00	38,956.45	38,956.45	19,862.31
4408.10	Utilities Maint Revenue	.00	.00	9,556.60	9,556.60	6,520.00
4409.00	Planning office fees	.00	325.00	71,477.41	71,152.41	75,245.45
4409.01	Drain/grading permit fees	.00	.00	10,409.35	10,409.35	10,537.53
4409.02	Tree preservation plan fe	.00	.00	3,605.00	3,605.00	4,680.00
4409.03	Plans/specifications	.00	.00	.00	.00	.00
4410.00	Parking meter revenue	.00	.00	67,737.77	67,737.77	73,723.76
4411.00	Adult recreation leagues	.00	765.00	104,103.00	103,338.00	94,454.00
4412.00	Athletic rentals	.00	300.00	7,890.00	7,590.00	7,065.00
4413.00	Swimming pool	.00	305.00	42,966.10	42,661.10	38,913.58
4414.00	Pool concessions	.00	.00	883.88	883.88	1,776.60
4414.01	Lake Fay concessions	.00	201.29	1,584.12	1,382.83	2,456.90
4414.02	Lewis concessions	.00	62.74	832.05	769.31	277.32
4414.03	Asbell concessions	.00	.00	331.84	331.54	.00
4414.04	Bampton concessions	.00	348.52	4,066.41	3,717.89	7,567.46
4415.00	Tennis court fees	.00	.00	.00	.00	.00
4416.00	Soccer fees	.00	1,832.90	79,675.00	77,842.90	70,552.00
4417.00	Player fees	.00	.00	6,901.50	6,901.50	5,780.00
4418.00	Prosecutor fees	.00	.00	.00	.00	.00
4418.01	Prosecutor fees-hot cks	.00	329.58	75,508.17	75,178.59	63,887.59
4419.00	Greenspace Fees RW	.00	.00	.00	.00	.00
4419.01	Greenspace Fees NE	.00	.00	.00	.00	.00
4419.02	Greenspace Fees SW	.00	.00	.00	.00	.00
4419.03	Greenspace Fees SE	.00	.00	.00	.00	.00
4425.00	Mun Court distribution	.00	.00	4,510.62	4,510.62	4,233.63
4427.00	Small claims referee fees	.00	.00	.00	.00	.00
4430.00	Recycling re-aluminum	.00	.00	25.00	25.00	139.70
4433.00	Fire hydrant & protection	.00	1,214.00	59,237.92	58,023.92	55,365.43
4436.00	Mun Court costs	.00	.00	.00	.00	.00

New World Systems 4.6 «LIVE»
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FINANCIAL MANAGEMENT

Y-T-D TRIAL BALANCE - DETAIL REPORT

P. 4
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END MONTH/YEAR . . . : 12/2002

ACCOUNT	ACCOUNT DESCRIPTION	BALANCE FORWARD	Y-T-D DEBITS	Y-T-D CREDITS	ENDING BALANCE	PRIOR YE BALAN
Fund 1010 - General						
4437.00	Admin of Justice Court	.00	.00	.00	.00	.00
4442.00	Intake fees-An Shelter	.00	.00	685.00	685.00-	678.1
4443.00	Boarding fees-An Shelter	.00	.00	5,080.00	5,080.00-	6,229.0
4444.00	Impound fees-An Shelter	.00	.00	8,037.00	8,037.00-	8,858.0
4445.00	Adoption fees-An Shelter	.00	264.00	9,368.00	9,104.00-	8,220.0
4446.00	Spay/neuter fees-An Shelter	.00	18,970.00	21,580.00	2,610.00-	8,341.0
4446.01	SNAP/Clinic	.00	.00	430.00	430.00-	6,046.8
4447.00	Babies fees-An Shelter	.00	3,441.00	5,900.00	2,459.00-	3,652.0
4450.00	Rent	.00	425.00	10,885.66	10,460.66-	14,847.2
4450.01	Rent-Industrial Park	.00	133.50	1,735.30	1,602.00-	1,602.0
4450.00	Code Compliance Admin Fee	.00	.00	.00	.00	.0
4490.00	Contract services (reimb)	.00	.00	.00	.00	.0
4490.07	CodeEnf Reimburse-Service	.00	.00	.00	.00	.0
4498.00	Cable admin revenues	.00	.00	3,332.64	3,332.64-	2,900.9
4500.00	Parking fines	.00	.00	41,713.89	41,713.89-	48,524.5
4501.00	Court fines/fees	.00	.00	1,145,103.82	1,145,103.82-	1,125,634.8
4501.02	Court Fines \$5	.00	.00	.00	.00	.0
4501.04	Warrant fees	.00	.00	48,899.44	48,899.44-	51,653.8
4501.05	Garnishment fees	.00	.00	17,735.00	17,735.00-	21,150.0
4502.00	DNI fines	.00	.00	.00	.00	.0
4705.00	Interest-checking	.00	.00	15,486.56	15,486.56-	22,369.3
4705.02	Cikng int-transfer STC	.00	.00	.00	.00	.0
4705.14	Cikng int-school escrow	.00	.00	.00	.00	.0
4705.40	Cikng int-Law Grant	.00	.00	1,334.80	1,334.80-	4,359.8
4708.00	Interest-investments	.00	584.73	263,694.37	263,109.64-	337,151.0
4708.02	Interest-school escrow	.00	.00	.00	.00	.0
4708.52	Interest-transfer STC	.00	.00	.00	.00	.0
4708.99	Interest-Cash Mgmt Trust	.00	.00	36,411.31	36,411.31-	149,665.9
4770.99	Unrealized gain/loss-Inv	.00	.00	61,255.51	61,255.51-	8,739.8
4785.00	Convenience fees	.00	.00	.00	.00	1.2
4808.00	Donations-Animal Shelter	.00	.00	3,642.78	3,642.78-	2,587.6
4808.01	Donation-AnShelSpay/Neute	.00	.00	.00	.00	.0
4809.00	Donations	.00	750.36	2,730.36	2,000.00-	.0
4813.00	Cable contribution	.00	.00	.00	.00	.0
4814.00	Square Garden Mt contrib	.00	.00	2,319.91	2,319.91-	.0
4815.00	Donations - Parks	.00	.00	.00	.00	.0
4815.01	Donations-Park Bench Memo	.00	.00	.00	.00	.0
4881.02	Gain/loss-sale of assets	.00	32,654.14	744,611.49	711,957.35-	19,014.5
4903.00	Bad debt revenue	.00	.00	.00	.00	.0
4904.00	Lab chgs-breathalyzer	.00	.00	.00	.00	.0
4997.00	Misc Park Revenue	.00	3,110.00	4,942.16	1,832.16-	4,975.9
4998.00	Misc revenue-An Shelter	.00	3,279.44	14,602.00	11,322.56-	16,352.1
4999.00	Miscellaneous revenue	.00	10,987.70	164,632.74	153,705.04-	98,315.7
4999.99	Use of Fund balance	.00	.00	.00	.00	.0
6100.00	Revenue clearing	.00	.00	.00	.00	.0
6100.01	Revenue clearing-contra	.00	.00	.00	.00	.0
6602.13	Transfer from OSP	.00	11,841.47	49,402.71	37,561.24-	39,105.4
6602.17	Trans from Arts Cntr Bond	.00	.00	.00	.00	.0
6602.18	Transfer from CDBG	.00	.00	23,540.00	23,540.00-	28,194.1
6602.47	Trans from Cap Improv	.00	155,000.00	3,112,773.95	2,957,773.95-	2,983,967.5
6602.69	Transfer from CBL	.00	.00	.00	.00	.0
6906.00	Cash over and short	.00	25.00	.00	25.00	.0
GenFundRev Division TOTALS . . . :		.00	1,258,146.14	22,589,360.34	21,331,214.20-	20,317,376.5
General Fund :		.00	1,258,146.14	22,589,360.34	21,331,214.20-	20,317,376.5
GRAND TOTALS :		.00	1,258,146.14	22,589,360.34	21,331,214.20-	20,317,376.5

2002 Revenue Source Comparison

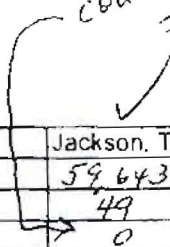
Fees & Taxes	JONESBORO	Conway	Bentonville	Fayetteville	Rogers	Jackson, TN	Tupelo, MS
2000 Population	55,515				38,829		
Land Size (sq. mi.)	110				38		
City Sales Tax	1%				2%		
% of Co. Sales Tax	0.68%				1.90		
Special Sales Tax	1%						
Privilege License	\$ 550,000.00				yes / varies		
Electric Permits	\$ 75,000.00				yes / varies		
Plumbing Permits	\$ 45,000.00				yes / varies		
Building Permits	\$ 250,000.00				yes / varies		
Burial Permits	\$ 12,000.00						
Planning Permits	\$ 7,000.00						
Sanitation Fees	\$ 13,000.00						
Water Fees	\$ 390,000.00						
Sewer Fees	no						
Impact Fees	no						
Franchise Fees	\$ 660,000.00				yes / varies		
Property Tax	no				n/a		
Concession Rev.	no						
Parking Fines	\$ 2,000.00				no		
Court Fines	\$ 1,700,000.00				632,141.00		
Court Costs	\$ 150,000.00				114,941.00		
Inspection Fines	no				yes / varies		
Agri Rental Rev	\$ 1,500.00						
Bldg. Rental Rev	\$ 19,300.00						
Other Fees							
Other Taxes							



2002 Revenue Source Comparison

Fees & Taxes	JONESBORO	Conway	Bentonville	Fayetteville	Rogers	Jackson, TN	Tupelo, MS
2000 Population	55,515					59,643	
Land Size (sq. mi.)	110					49	
City Sales Tax	1%					0	
% of Co. Sales Tax	0.68%						
Special Sales Tax	1%					0	
Privilege License	yes - varies					TN HAS LICENSE	
Electric Permits	yes - varies					yes - varies	
Plumbing Permits	yes - varies					yes - varies	
Building Permits	yes - varies					yes - varies	
Bunal Permits						no	
Planning Permits						yes - varies	
Sanitation Fees	no					yes - varies	
Water Fees						yes	
Sewer Fees	no					yes	
Impact Fees	no					yes	
Franchise Fees	yes - varies					no	
Property Tax	no					1.98 PER 100	
Concession Rev						yes	
Parking Fines						yes	
Court Fines						yes	
Court Costs						yes	
Inspection Fines						no	
Agn Rental Rev						no	
Bldg. Rental Rev						yes	
Other Fees							
Other Taxes						city stickers	

COUNTY SALES TAX IS 2.75%



2002 Revenue Source Comparison

Fees & Taxes	JONESBORO	Conway	Bentonville	Fayetteville	Rogers	Jackson, TN	Tupelo, MS
2000 Population	55,515						35,422
Land Size (sq. mi.)	110						52
City Sales Tax	1%						7
% of Co. Sales Tax	0.68%						
Special Sales Tax	1%						
Privilege License	\$ 550,000.00						175,000
Electric Permits	\$ 75,000.00						125,000
Plumbing Permits	\$ 45,000.00						
Building Permits	\$ 250,000.00						
Burial Permits	\$ 12,000.00						
Planning Permits	\$ 7,000.00						
Sanitation Fees	\$ 13,000.00						-1,911,294
Water Fees	\$ 390,000.00						-8,994,769
Sewer Fees	no						367,000
Impact Fees	no						
Franchise Fees	\$ 680,000.00						367,000
Property Tax	no						7,441,226
Concession Rev.	no						-0-
Parking Fines	\$ 2,000.00						32,000
Court Fines	\$ 1,700,000.00						900,000
Court Costs	\$ 150,000.00						86,000
Inspection Fines	no						
Agri Rental Rev	\$ 1,500.00						N
Bldg. Rental Rev	\$ 19,300.00						21,000
Other Fees							2,760,971
Other Taxes							

(14,422,818)

(4,231,000-2 MIL TO WATER & 2,231,000 FROM CVB)

(ELECTRIC, PLUMBING, PERMITS & BURIAL COMBINED)

(WATER & SEWER COMBINED)

(COURT & INSPECTION)