



City of Jonesboro

900 West Monroe
Jonesboro, AR 72401

Meeting Agenda Finance & Administration Council Committee

Tuesday, July 27, 2010

4:00 PM

Huntington Building

1. Call To Order

2. Approval of minutes

[MIN-10:062](#) Minutes for the Finance Committee meeting on June 22, 2010.

Attachments: [Minutes](#)

3. New Business

Ordinances To Be Introduced

[ORD-10:059](#) AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD A MOBILITY SPECIALIST POSITION TO THE JETS DEPARTMENT

Sponsors: JETS and Human Resources

Attachments: [Mobility Manager](#)
[Mobility Manager - PDF version](#)

[ORD-10:064](#) AN ORDINANCE TO APPROVE FUNDING FOR RADIO UPGRADES FOR PUBLIC SAFETY AND PUBLIC WORKS INFRASTRUCTURE AND WAIVE COMPETITIVE BIDDING OF REQUIRED PURCHASES

Sponsors: E911 and Finance

Attachments: [FCC Roadmap for Narrow-Banding](#)
[Jonesboro Sole Source Letter](#)

[ORD-10:067](#) AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD AN ASSISTANT TO THE DIRECTOR OF PARKS AND RECREATION

Sponsors: Human Resources and Parks & Recreation

Attachments: [Assistant to Park's Director](#)
[Assistant to Parks Director - PDF version](#)

Resolutions To Be Introduced

[RES-10:092](#) A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE AN

ENGAGEMENT LETTER FOR AUDIT SERVICES OF FEDERAL AWARDS WITH
FREEMAN & COMPANY, CPA

Sponsors: Finance

Attachments: [Freeman engagement year ended 2009 Rev 1](#)

4. Pending Items

5. Other Business

COM-10:074 Financial Reports

Sponsors: Finance

Attachments: [Revenue Report-6-30-2010](#)
[Expenditure Report-6-30-2010](#)
[Stmt of Rev Exp and Changes in FB-6-30-2010](#)
[062010 Alcoholic Beverage Tax Report](#)
[062010 Deposit Collateralization Report](#)
[062010 June 2010 Daily Ending Cash Balances](#)
[062010 Motel Tax Report](#)
[June 2010 Non-Uniform Pension Fund Report](#)

6. Public Comments

7. Adjournment



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: MIN-10:062 **Version:** 1 **Name:**
Type: Minutes **Status:** To Be Introduced
File created: 6/23/2010 **In control:** Finance & Administration Council Committee
On agenda: **Final action:**
Title: Minutes for the Finance Committee meeting on June 22, 2010.
Sponsors:
Indexes:
Code sections:
Attachments: [Minutes](#)

Date	Ver.	Action By	Action	Result
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title

Minutes for the Finance Committee meeting on June 22, 2010.



City of Jonesboro

900 West Monroe
Jonesboro, AR 72401

Meeting Minutes Finance & Administration Council Committee

Tuesday, June 22, 2010

4:00 PM

Huntington Building

1. Call To Order

Mayor Perrin was also in attendance.

Present 3 - Ann Williams; John Street and Darrel Dover

Absent 2 - Jim Hargis and Mikel Fears

2. Approval of minutes

MIN-10:056 Minutes for the Finance Committee meeting on June 8, 2010.

A motion was made by Councilman John Street, seconded by Councilman Darrel Dover, that this matter be Passed . The motion PASSED by a unanimous vote

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears

3. New Business

Ordinances To Be Introduced

ORD-10:051 AN ORDINANCE TO AMEND ORDINANCE NUMBER O-EN-026-2010 (FILE NUMBER ORD-10:041) FOR THE PURPOSE OF CHANGING THE ACCOUNT NUMBER AND THE IDENTIFICATION OF FUND AND FOR THE ADOPTION OF THE EMERGENCY CLAUSE

Sponsors: Information Systems

Mayor Perrin explained similar ordinances have already been passed by Council, but they needed to be amended to change which account the purchases are charged to. He discussed the job training projects and noted some of the money will be given to ASU. He added the City has already spent approximately \$42,000 of the grant money.

A motion was made by Councilman John Street, seconded by Councilman Darrel Dover, that this matter be Recommended to Council . The motion PASSED by a unanimous vote

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears

ORD-10:052 AN ORDINANCE TO AMEND ORDINANCE NUMBER O-EN-027-2010 (FILE NUMBER ORD-10:042) FOR THE PURPOSE OF CHANGING THE ACCOUNT NUMBER AND THE IDENTIFICATION OF FUND AND FOR THE ADOPTION OF THE EMERGENCY CLAUSE

Sponsors: Information Systems

A motion was made by Councilman John Street, seconded by Councilman Darrel Dover, that this matter be Recommended to Council . The motion PASSED by a unanimous vote

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears

ORD-10:053 AN ORDINANCE TO AN ORDINANCE TO AMEND ORDINANCE NUMBER O-EN-028-2010 (FILE NUMBER ORD-10:043) FOR THE PURPOSE OF CHANGING THE ACCOUNT NUMBER AND THE IDENTIFICATION OF FUND AND FOR THE ADOPTION OF THE EMERGENCY CLAUSE

Sponsors: Information Systems

A motion was made by Councilman John Street, seconded by Councilman Darrel Dover, that this matter be Recommended to Council . The motion PASSED by a unanimous vote

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears

Resolutions To Be Introduced

RES-10:072 A RESOLUTION OF THE CITY COUNCIL OF JONESBORO, ARKANSAS, CERTIFYING LOCAL GOVERNMENT ENDORSEMENT OF BUSINESS TO PARTICIPATE IN THE TAX BACK PROGRAM (AS AUTHORIZED BY SECTION 15-4-2706(d) OF THE CONSOLIDATED INCENTIVE ACT OF 2003).

Sponsors: Mayor's Office

A motion was made by Councilman Darrel Dover, seconded by Councilman John Street, that this matter be Recommended to Council . The motion PASSED by a unanimous vote

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears

4. Pending Items

5. Other Business

COM-10:063 Results of bidding for the Justice Complex ATM

Sponsors: Finance and Mayor's Office

City Treasurer Jim Eagan stated they received only one written response and that was from First Security Bank. He added Heritage Bank requested further information regarding the service. He explained in the end First Security Bank responded with a "no bid" which resulted in no responses from the banks to provide the ATM service. He further explained some banks were concerned with the cost of the armored car service, which would not make it feasible to add the service. He read the committee First Security's response. Further discussion was held regarding the lack of bids.

This item was Read.

COM-10:064

Report of the status of Non-Uniform Pension Plan transfer and meeting with plan retirees

Sponsors: Finance, Human Resources and Mayor's Office

Discussion was held regarding the recent meeting to discuss the switch to Stephens with the current retirees. Human Resources Director Gloria Roark stated eight people turned in waivers, which brings the total to 25 out of 44. Mayor Perrin stated there is one person who has indicated they are going to stay with Principal, but they are going to have to set a deadline for the remainder of the waivers. Further discussion was held concerning the retirement for that one retiree. Mayor Perrin stated City Attorney Phillip Crego is leaving soon for vacation, so he is hoping they will be able to get Mr. Crego to prepare a certified letter before he leaves asking Principal to start the transfer of funds. Councilman Dover questioned whether the City has any right to purchase annuities with another company in order to relieve Principal of any obligations. Mayor Perrin answered no, it is his understanding that the contract obligates the City to buy the annuity from Principal. Ms. Roark noted there is no guarantee that Principal will even give the City the pension money for the retirees who authorize the transfer. She added they are just following what other cities have done to transfer their funds, but there has been no commitment by Principal that they will give the City the money. Councilman Dover then stated that realistically this could be in litigation for a while. Mayor Perrin agreed, but he doesn't think it will get to that point. Councilman Street asked what concerns have been expressed by those who have indicated they will not sign the waiver. Ms. Roark stated the one person she talked to have some concerns about going a month or two without receiving a check. Councilman Street then questioned whether anyone would go without a check. Mayor Perrin answered no.

Councilman Dover motioned, seconded by Councilman Street, to instruct the administration to meet with Mr. Crego and write a letter to Principal indicating the City's interest in changing plans and that the City will soon forward to Principal a list of employees who wish to stay with Principal. All voted aye.

This item was Read.

COM-10:065

Financial reports as given to the Finance Committee by City Treasurer Jim Eagan at the meeting on June 22, 2010.

Mayor Perrin stated the City is in extremely good shape concerning the budget, even though the City is down about \$800,000 in revenues. He stated they are looking into why some of the revenues, such as franchise fees, are down. He discussed the General Fund and stated they are going to start putting less sales tax money into Sanitation, Parking and E-911 Funds and leave the money in the General Fund. He also noted the City will not be using all of the grant funding, so he will be meeting with Grants Coordinator Tony Thomas to figure out why the City is receiving money so slowly. He added he thinks the City will be under budget at the end of the year. Further discussion was held concerning the budget and grants.

This item was Read.

Attorney General opinion regarding the jail bill with Craighead County

Mayor Perrin explained they received the AG's opinion regarding payment of a portion of the bill out of the Capital Improvement Fund because a portion is spent on the facility itself. He further explained the Attorney General agreed that a portion of the bill could be paid with Capital Improvement monies.

Legislative Audit

Mayor Perrin stated they should be meeting soon regarding the legislative audit. He added he received authorization for Chairwoman Williams to be able to attend the exit interview. He explained they are doing some work with Public Works concerning real property fixed assets. He further explained the list from our general ledger was off, so they are working to correct it. He added whenever property is acquired the list will be changed.

Mayor Perrin then stated that earlier today they discovered, with the help of City Clerk Donna Jackson, that some of the contracts that had been recently passed by Council did not have performance bonds with them. He noted the performance bond forms were not even filled out. Ms. Jackson added once a contract is authorized by the Council, her and the Mayor sign the documents assuming everything is in order. She stated sometimes they find out that documents are missing or something has changed. Mayor Perrin explained he is going to look into whether the bids have to be redone if the Council authorizes a contract that does not have a performance bond with it. Discussion was held concerning bonds with the contracts.

Mr. Eagan referred to the previous comments about real estate and added they should make a defined set of guidelines concerning purchase of real estate. Mayor Perrin stated they are going through a title company now to purchase properties. Ms. Jackson noted her office is working on a real property book that will accompany the book prepared by the Engineering Department that will list what documents her office has and doesn't have.

Further discussion concerning financial reports, COM-10:065

Mr. Eagan discussed the Alcohol Tax report and stated because one club has such a high variance from last year they will be auditing that club soon. He also noted the May hotel/motel tax payments are in the mail now and if a check isn't received by the 25th they will contact the hotel/motel instead of the payments becoming delinquent. Discussion was then held regarding the non-uniform pension plan investment returns report.

6. Public Comments

7. Adjournment

A motion was made by Councilman Darrel Dover, seconded by Councilman John Street, that this meeting be Adjourned. The motion CARRIED by a Voice Vote.

Aye: 2 - John Street and Darrel Dover

Absent: 2 - Jim Hargis and Mikel Fears



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: ORD-10:059 **Version:** 1 **Name:**

Type: Ordinance **Status:** To Be Introduced

File created: 6/21/2010 **In control:** Finance & Administration Council Committee

On agenda: **Final action:**

Title: AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD A MOBILITY SPECIALIST POSITION TO THE JETS DEPARTMENT

Sponsors: JETS, Human Resources

Indexes:

Code sections:

Attachments: [Mobility Manager](#)
[Mobility Manager - PDF version](#)

Date	Ver.	Action By	Action	Result
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Title

AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD A MOBILITY SPECIALIST POSITION TO THE JETS DEPARTMENT

Body

WHEREAS, Ordinance Number 09:113 adopted the 2010 Budget; and

WHEREAS, Resolution Number 09:001 adopted the City Salary & Administration Plan; and

WHEREAS, it is recommended by the Finance Committee, to ensure sufficient staffing in the JETS Department, that the position of Mobility Manager be added;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS THAT:

SECTION 1: The annual 2010 budget of the City of Jonesboro is amended by the addition of a Mobility Manager.

SECTION 2: The City Salary & Administration Plan is amended to include the position of Mobility Manager, grade 109, in the JETS Department.

SECTION 3: The salary for this position will be funded through grant and matching monies.

SECTION 4: For the financial and operational continuity of the City of Jonesboro it is hereby found and declared that an emergency exists and that this ordinance shall take effect from and after its passage and approval.

City of Jonesboro Mobility Manager Job Description

Exempt: No
Department: Transit Department (JETS)
Reports To: Transit Director
Location: JETS Administrative Offices
Date Prepared: April 30, 2010
Date Revised: May 04, 2010

GENERAL DESCRIPTION OF POSITION

The purpose of this position is to assist in the coordination of transportation services for low income persons, the elderly, & persons with disabilities who reside in the region served by the Jonesboro MPO and to help the partner agencies collaborate in training, resource procurement, vehicle maintenance, and other functions allied to the common purpose whenever such collaboration is feasible and appropriate. Responsibilities include: meeting with users and providers of transportation and human service organizations; maintaining service to clients under the established coordinated transportation plan; developing transportation resource materials; maintaining records; submitting reports; and conducting community outreach.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Providing service to clients under the established coordinated transportation plan. This duty is performed daily, about 25% of the time.
2. Contacting/meeting with users and providers of public transit and human services transportation. This duty is performed daily, about 20% of the time.
3. Maintaining records. This duty is performed daily, about 15% of the time.
4. Submitting reports. This duty is performed daily, about 10% of the time.
5. Coordinating required training, resource procurement, vehicle maintenance, and other allied functions. This duty is performed weekly, about 10% of the time.
6. Conducting community outreach. This duty is performed monthly, about 10% of the time.
7. Developing transportation resource materials. This duty is performed monthly, about 10% of the time.
8. Perform any other related duties as required or assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty mentioned satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND EXPERIENCE

High school, plus specialized schooling and/or on the job education in a specific skill area; e.g. data processing, clerical/administrative, equipment operation, etc, plus 7 to 11 months related experience and/or training. Or equivalent combination of education and experience.

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

None.

SUPERVISORY RESPONSIBILITIES

None.

COMMUNICATION SKILLS

Ability to effectively communicate information and respond to questions in person-to-person and small group situations with customers, clients, general public and other employees of the organization.

MATHEMATICAL SKILLS

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to prepare and interpret bar graphs.

CRITICAL THINKING SKILLS

Ability to utilize common sense understanding in order to carry out written, oral or diagrammed instructions. Ability to deal with problems involving several known variables in situations of a routine nature.

SUPERVISION RECEIVED

Under general supervision where standard practice enables the employee to proceed alone on routine work, referring all questionable cases to supervisor.

PLANNING

Limited responsibility with regard to general assignments in planning time, method, manner, and/or sequence of performance of own work operations.

DECISION MAKING

Performs work operations which permit frequent opportunity for decision-making of minor importance and also frequent opportunity for decision-making of major importance; the latter of which would affect the work operations of other employees and/or clientele to a moderate degree.

MENTAL DEMAND

Moderate mental demand. Operations requiring almost continuous attention, but work is sufficiently repetitive that a habit cycle is formed; operations requiring intermittent directed thinking to determine or select materials, equipment or operations where variable sequences may be selected by the employee.

ANALYTICAL ABILITY / PROBLEM SOLVING

Moderately structured. Fairly broad activities using moderately structured procedures with only generally guided supervision. Interpolation of learned things in somewhat varied situations.

USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS

Occasional use of highly complex machines and equipment; specialized or advanced software programs.

ACCURACY

Probable errors of internal and external scope would have a moderate effect on the operational efficiency of the organizational component concerned. Errors might possibly go undetected for a considerable period of time, thereby creating an inaccurate picture of an existing situation. Could cause further errors, losses, or embarrassment to the organization. The possibility for error is always present due to requirements of the job.

PUBLIC CONTACT

Regular contacts with patrons, either within the office or in the field. May also involve occasional self-initiated contacts to patrons. Lack of tact and judgment may result in a limited type of problem for the

organization.

EMPLOYEE CONTACT

Contacts of considerable importance within the department or office, such as those required in coordination of effort, or frequent contacts with other departments or offices, generally in normal course of performing duties. Requires tact in discussing problems and presenting data and making recommendations, but responsibility for action and decision reverts to others.

REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS

None

PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS

None

SOFTWARE SKILLS REQUIRED

Intermediate: Spreadsheet, Word Processing/Typing

Basic: Database, Presentation/PowerPoint

ADDITIONAL INFORMATION

Not indicated.

PHYSICAL ACTIVITIES

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

While performing the functions of this job, the employee is regularly required to use hands to finger, handle, or feel, reach with hands and arms, talk or hear; occasionally required to stand, walk, stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 25 pounds; frequently lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision; and color vision.

ENVIRONMENTAL CONDITIONS

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: ORD-10:064 **Version:** 2 **Name:**
Type: Ordinance **Status:** To Be Introduced
File created: 7/21/2010 **In control:** Finance & Administration Council Committee
On agenda: **Final action:**
Title: AN ORDINANCE TO APPROVE FUNDING FOR RADIO UPGRADES FOR PUBLIC SAFETY AND PUBLIC WORKS INFRASTRUCTURE AND WAIVE COMPETITIVE BIDDING OF REQUIRED PURCHASES
Sponsors: E911, Finance
Indexes:
Code sections:
Attachments: [FCC Roadmap for Narrow-Banding](#)
[Jonesboro Sole Source Letter](#)

Date	Ver.	Action By	Action	Result
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Title

AN ORDINANCE TO APPROVE FUNDING FOR RADIO UPGRADES FOR PUBLIC SAFETY AND PUBLIC WORKS INFRASTRUCTURE AND WAIVE COMPETITIVE BIDDING OF REQUIRED PURCHASES

Body

WHEREAS, federal legislation promulgated by the Federal Communications Commission will require changes to radio frequencies used by emergency personnel, public safety, and public works departments of local governments; and,

WHEREAS, it has been determined that communications equipment currently used by City is inadequate to comply with the changes in said legislation, and changes in equipment are necessary to provide for the safety of the citizens of City and for the proper functioning of City's public safety and public works departments; and,

WHEREAS, the City of Jonesboro is currently using a Motorola designed and installed system, and the State AWINs system also uses Motorola proprietary technology, and use of Motorola equipment will ensure interoperable communications between all agencies in the event of an emergency; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS THAT:

SECTION 1: The 2010 Budget of the City of Jonesboro is hereby amended, as necessary, to provide for and reflect additional funding and expenditures in the amount of \$25,000 by E-911 Department for the purchase of equipment necessary to effect upgrades for compliance with the aforementioned legislation; said funding provided by unappropriated monies in the E-911 Fund.

SECTION 2: The City Council, in accordance with A.C.A. §14-58-302, hereby waives the requirement of competitive bidding and directs the Purchasing Agent to purchase the required equipment.

SECTION 3: It being necessary that the finances of the City of Jonesboro, Arkansas be efficiently administered and accounted for, and whereas this ordinance is necessary for the proper execution of contractual obligations, an emergency is declared to exist and this ordinance shall be in full force and effect from and after its passage and approval.

A "roadmap" for successfully meeting and complying with the [FCC's January 1, 2013 narrowband deadline](#) for all Part 90 business, educational, utility, industrial, public safety, and local and state government two way radio system licensees currently operating legacy "wideband" (25 KHz) voice or data/SCADA radio systems in the 150-174 MHz (VHF) and 421-512 MHz (UHF) bands

1) Verify that your company or organization has a current and valid FCC Part 90 radio station license

A license is required to legally operate any Part 90 VHF or UHF radio system. This license may have been issued directly to your company or organization or, in those cases where your company or organization pays for air-time from a third party repeater service provider, to them. If you are unable to verify that a current license for your system exists, you should contact a local professional radio/wireless communications system vendor, reputable and qualified FCC licensing assistance service, or an FCC certified frequency coordinator immediately for assistance in avoiding any loss of use of your radio system or any penalties for unauthorized or illegal operation.

2) Conduct a full inventory of all radios in your system, including all portable (hand-carried) radios, all mobile (in-vehicle) radios, all dispatcher-used radios, all wireless data or SCADA radios, and all on or off-site base or repeater radios. **It is very important to list the specific makes and model numbers of all radios inventoried.** It might also be wise to note the serial numbers of each for internal tracking purposes.

3) Contact a local professional two way radio service vendor for assistance in determining which models are capable of simply being re-programmed for narrowband operation and which models are not. **Any radio that cannot be re-programmed to narrowband operation will need to be replaced.**

LMR radios manufactured after 1997 should be "narrowband" ready; however, it is recommended that **all** currently used radios in a system be verified as being "narrowband" capable.

4) Initiate the internal business process of budgeting for and procuring any new narrowband capable replacement radios as may be necessary.

Any new radios procured should *not* be programmed for narrowband operation at this time.

Operating in "mixed mode" - i.e. using both "wideband" and "narrowband" radios on the same system frequency - is **not** recommended, particularly in data or SCADA systems. If at all possible, any new narrowband radios procured should continue to operate in the "wideband" mode until the actual switch from "wideband" to "narrowband" operation is made.

5) Develop a "wideband"-to-"narrowband" system conversion plan that reflects well-coordinated logistical and implementation strategies needed to accommodate **a)** the replacement and installation of any new narrowband capable off-site base or repeater station radio(s) needed in advance and **b)**, the actual reprogramming of all radios in a system as close to simultaneously as possible to assure minimal disruption to normal radio communication operations.

Licensees whose radio systems are interoperable with external agency or organization radio systems should coordinate their conversion activities and plans with those agencies or organizations to insure that radio interoperability capabilities are factored into any narrowbanding conversion plan.

It is highly recommended that your company or organization work closely with a professional two way radio service vendor during the development of any system conversion plan to insure there will be "no surprises" during the actual "narrowbanding" cutover.

6) Schedule and coordinate with your radio service vendor as soon as possible dates and times for the actual system conversion (or cutover), making certain that all radio users have been advised in advance and are aware of the process. Also make sure that all hand-held and mobile radios are readily available for reprogramming at pre-scheduled times.

7) The final step in the "narrowbanding" process is to modify your FCC radio station license to remove any "wideband" emission designators, replacing them with the correct "narrowband" emission designators. This would also be an opportunity to make any other changes or updates to a license that

may be required. It is strongly recommended that you employ the services of a reputable and qualified FCC licensing assistance firm, FCC certified frequency coordinator, or professional two way radio communications service company to help you with this process.

Do **not** wait until the last minute to begin or complete the "narrowbanding" process - by doing so, you will be risking not only the use of your current radio frequency(s), but the benefits enjoyed and the investment you have made in your radio system equipment as well. **Non-compliance may result in the cancellation of your license(s) by the FCC.**

Sole Source Justification

Motorola Back-Up Emergency Project using existing AWINS Equipment

This Motorola Emergency Project **Proposal** is submitted as a sole-source offering to THE CITY OF JONESBORO using the existing AWINS Motorola Statewide System, and the Cities current Motorola Equipment.

The following criteria represent the primary justification for the sole-source procurement:

Compatibility

The City of Jonesboro is currently using a Motorola designed and installed AWIN System and the Emergency Back up System will provide interoperability between the two systems. This will ensure the City of Jonesboro reliable and secure communications between the two communications systems that are (Motorola Proprietary). Note: All ancillary devices accessing the systems are Motorola approved and will be maintained/installed by the Authorized AWINS Service Center for Eastern AR. (Integrated Communications.)

System Integrity

System integrity, efficiency, and security are crucial to the City of Jonesboro: Example: The AWIN'S State Wide Network that the City of Jonesboro utilizes as their primary communication system uses Motorola-proprietary data, radio frequency assignment, dispatch priority, radio site acquisition, and many other functions.

The Motorola Proposed Emergency System has many of the same Motorola-proprietary design, and functions to provide INTEROPERAL communications between all agencies in the event of an emergency. The Motorola-proprietary Emergency Communications system is a vital element for the City of Jonesboro, and should be considered justification for sole-source procurement.

If you have any questions, please contact your account manager Clay Golday at 901-301-1621 or Mitch Nowak at 501-410-2647.

Motorola MR
ICI



Clay Golday
Vice President



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: ORD-10:067 **Version:** 1 **Name:**

Type: Ordinance **Status:** To Be Introduced

File created: 7/22/2010 **In control:** Finance & Administration Council Committee

On agenda: **Final action:**

Title: AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD AN ASSISTANT TO THE DIRECTOR OF PARKS AND RECREATION

Sponsors: Human Resources, Parks & Recreation

Indexes:

Code sections:

Attachments: [Assistant to Park's Director](#)
[Assistant to Parks Director - PDF version](#)

Date	Ver.	Action By	Action	Result
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Title

AN ORDINANCE TO AMEND THE 2010 ANNUAL BUDGET AND THE CITY SALARY & ADMINISTRATION PLAN FOR THE CITY OF JONESBORO TO ADD AN ASSISTANT TO THE DIRECTOR OF PARKS AND RECREATION

Body

WHEREAS, Ordinance Number 09:113 adopted the 2010 Budget; and

WHEREAS, Resolution Number 09:001 adopted the City Salary & Administration Plan; and

WHEREAS, it is recommended by the Finance Committee, to ensure sufficient staffing in the Parks and Recreation Department, that the position of Assistant to the Director of Parks and Recreation be added;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS THAT:

SECTION 1: The annual 2010 budget of the City of Jonesboro is amended by the addition of an Assistant to the Director of Parks and Recreation; and

SECTION 2: The City Salary & Administration Plan is amended to include the position of Assistant to the Director of Parks and Recreation, grade 115 in the Parks Department.

SECTION 3: For the financial and operational continuity of the City of Jonesboro it is hereby found and declared that an emergency exists and that this ordinance shall take effect from and after its passage and approval.

City of Jonesboro

Assistant to Park's Director

Job Description

Exempt: No
Department: Parks & Recreation
Reports To: Director of Parks & Recreation
Location: Dan Avenue
Date Prepared: July 08, 2010
Date Revised: July 19, 2010

GENERAL DESCRIPTION OF POSITION

To secure revenue streams for the parks department such as tournaments, special events, sponsorships, etc. This position will also be responsible for promotion of the department and all of its programs.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Secure revenue streams for the department through selling of sponsorships, soliciting donations, hosting special events, and other revenue generating opportunities. This duty is performed daily.
2. Performs public relations activities for the department, prepares media releases, creation of television commercials and public service announcements for local radio and television stations. This duty is performed daily.
3. Directs the planning and implementation of a comprehensive program of department programs and services. This duty is performed monthly.
4. Evaluates the effectiveness of department programs and activities; develops new programs and activities. This duty is performed annually.
5. Identifies available grants programs to assist in the funding of programs and activities. This duty is performed irregularly.
6. Creates park related forms such as registration form. This duty is performed irregularly.
7. Prepares budgets, financial statements, and profit/loss statements for all programs under the current budget. This duty is performed weekly.
8. Liaison between outside sports organizations and the Director of Parks. This duty is performed irregularly.
9. Perform any other related duties as required or assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty mentioned satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND EXPERIENCE

Broad knowledge of such fields as advanced accounting, marketing, business administration, finance, etc. Equivalent to four years of college, plus 12 to 18 months related experience and/or training, and 12 to 18 months related management experience, or equivalent combination of education and experience.

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

None.

SUPERVISORY RESPONSIBILITIES

None.

COMMUNICATION SKILLS

Ability to write speeches and articles for publication that conform to prescribed style and format; Ability to effectively present information to top management, public groups, and/or boards of directors.

MATHEMATICAL SKILLS

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts such as fractions, ratios, and proportions to practical situations.

CRITICAL THINKING SKILLS

Ability to solve practical problems and deal with a variety of known variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, or diagram formats.

SUPERVISION RECEIVED

Under direction where a definite objective is set up and the employee plans and arranges own work, referring only unusual cases to supervisor.

PLANNING

Limited responsibility with regard to general assignments in planning time, method, manner, and/or sequence of performance of own work operations.

DECISION MAKING

Performs work operations which permit frequent opportunity for decision-making of minor importance and also frequent opportunity for decision-making of major importance, either of which would affect the work operations of small organizational component and the organization's clientele.

MENTAL DEMAND

Very close mental demand. Operations requiring very close and continuous attention for control of operations which require a high degree of coordination or immediate response. Operations requiring intermittent direct thinking to determine or select the most applicable way of handling situations regarding the organization's administration and operations; also to determine or select material and equipment where highly variable sequences are involved.

ANALYTICAL ABILITY / PROBLEM SOLVING

Directed. Supervisory and/or professional skills using structured practices or policies and directed as to execution and review. Interpolation of learned things in moderately varied situations where reasoning and decision-making are essential.

USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS

Regular use of complex machines and equipment (desktop/laptop computer and software, road and production machines and equipment, etc.)

ACCURACY

Probable errors would not likely be detected until they reached another department, office or patron, and would then require considerable time and effort to correct the situation. Frequently, possibility of error that would affect the organization's prestige and relationship with the public to a limited extent, but where succeeding operations or supervision would normally preclude the possibility of a serious situation arising as a result of the error or decision.

PUBLIC CONTACT

Regular contacts with patrons where the contacts are initiated by the employee. Involves both furnishing and obtaining information and, also, attempting to influence the decisions of those persons contacted. Contacts of considerable importance and of such nature, that failure to exercise proper judgment may result in important tangible or intangible losses to the organization.

EMPLOYEE CONTACT

Contacts with other departments or offices and also frequently with individuals in middle level positions; consulting on problems which necessitate judgment and tact in presentation to obtain cooperation or approval of action to be taken. Also, important contacts with associates as required in advanced supervisory jobs, plus frequent contact with senior level internal officials.

REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS

Not indicated.

PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS

Not indicated.

SOFTWARE SKILLS REQUIRED

Advanced: Presentation/PowerPoint

Intermediate: Accounting, Alphanumeric Data Entry, Contact Management, Database, Human Resources Systems, Payroll Systems, Spreadsheet, Word Processing/Typing

ADDITIONAL INFORMATION

Not indicated.

PHYSICAL ACTIVITIES

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

While performing the functions of this job, the employee is regularly required to stand, walk, sit, reach with hands and arms, talk or hear; and occasionally required to use hands to finger, handle, or feel, climb or balance, stoop, kneel, crouch, or crawl, taste or smell. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision; distance vision; color vision; peripheral vision; depth perception; and ability to adjust focus.

ENVIRONMENTAL CONDITIONS

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the functions of this job, the employee is occasionally exposed to work near moving mechanical parts, work in high, precarious places, fumes or airborne particles, outdoor weather conditions. The noise level in the work environment is usually moderate.



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: RES-10:092 **Version:** 1 **Name:**

Type: Resolution **Status:** To Be Introduced

File created: 7/21/2010 **In control:** Finance & Administration Council Committee

On agenda: **Final action:**

Title: A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE AN ENGAGEMENT LETTER FOR AUDIT SERVICES OF FEDERAL AWARDS WITH FREEMAN & COMPANY, CPA

Sponsors: Finance

Indexes:

Code sections:

Attachments: [Freeman engagement year ended 2009 Rev 1](#)

Date	Ver.	Action By	Action	Result
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title
A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE AN ENGAGEMENT LETTER FOR AUDIT SERVICES OF FEDERAL AWARDS WITH FREEMAN & COMPANY, CPA

body
WHEREAS, entities that expend \$500,000 or more annually in federal financial assistance must have a audit performed in accordance with the Single Audit Act Amendments of 1996 and the Office of Management and Budget Circular A-133, *Audits of Stats, Local Governments and Nonprofit Organizations*, and

WHEREAS, the City of Jonesboro has worked with Freeman & Company since 2004 to complete the above audit submission to federal agencies, and

WHEREAS, the funding for the execution of this award comes from existing budget appropriations in the Finance Department.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Jonesboro, Arkansas that:

The Mayor and City Clerk are hereby authorized to execute such documents as are necessary to effectuate this agreement.

FREEMAN & COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

3712 E. Highland Drive, Jonesboro, Arkansas 72401 Phone: 870-932-4514

April 2, 2010

Mr. Tony Thomas, Grants Director
City of Jonesboro
P. O. Box 1845
Jonesboro, AR 72403-1845

We are pleased to confirm our understanding of the services we are to provide the City of Jonesboro for the year ended December 31, 2009. We will audit the federal grant financial statements of the City of Jonesboro as of and for the year ended December 31, 2009. Supplementary information accompanies the City of Jonesboro federal grant funds' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and will provide an opinion on it in relation to the financial statements.

1. Schedule of expenditures of federal awards

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your federal grant financial statements are fairly presented, in all material respects, in conformity with U. S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on-

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Mr. Tony Thomas
April 2, 2010
Page Two

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, specific legislative or regulatory bodies, federal awarding agencies and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major programs in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the federal grant financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management Responsibilities (Continued)

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for monitoring ongoing activities, to help ensure that appropriate goals and objectives are met. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the federal grant funds of the City of Jonesboro and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include, identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives sections of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Audit Procedures - Internal Controls (Continued)

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Jonesboro federal grant funds' compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Jonesboro federal grant funds' major programs. The purpose of those procedures will be to express an opinion on the City of Jonesboro federal grant funds' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration, Fee, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Mr. Tony Thomas
April 2, 2010
Page Six

Audit Administration, Fee, and Other (Continued)

The audit documentation for this engagement is the property of Freeman & Company, Inc. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Freeman & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

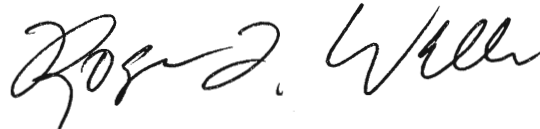
Our fees for these services will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. We estimate that our fee will be approximately \$22,000 for this engagement. If actual time and expenses are less than our estimate, you will be billed the lesser amount.

If you intend to publish or otherwise reproduce the aforementioned federal grant financial statements and make reference to our Firm name in any manner in connection therewith, you agree to provide us with printers' proofs or masters for our review and approval before printing or other reproduction. We also request that you provide us with a copy of the final reproduced material for our approval before it is distributed.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please give me a call at your convenience. If you agree with the terms of the engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

FREEMAN & COMPANY, INC.



Roger L. Walls

Mr. Tony Thomas
April 2, 2010
Page Seven

RESPONSE:

This letter correctly sets forth the understanding of the City of Jonesboro.

By: _____

Title: _____

Date: _____



City of Jonesboro

515 West Washington
Jonesboro, AR 72401

Legislation Details (With Text)

File #: COM-10:074 **Version:** 1 **Name:**
Type: Other Communications **Status:** To Be Introduced
File created: 7/21/2010 **In control:** Finance & Administration Council Committee
On agenda: **Final action:**
Title: Financial Reports
Sponsors: Finance
Indexes:
Code sections:
Attachments: [Revenue Report-6-30-2010](#)
[Expenditure Report-6-30-2010](#)
[Stmt of Rev Exp and Changes in FB-6-30-2010](#)
[062010 Alcoholic Beverage Tax Report](#)
[062010 Deposit Collateralization Report](#)
[062010 June 2010 Daily Ending Cash Balances](#)
[062010 Motel Tax Report](#)
[June 2010 Non-Uniform Pension Fund Report](#)

Date	Ver.	Action By	Action	Result
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title
Financial Reports

City of Jonesboro, Arkansas
Revenue Report Actual vs. Budget
 June 30, 2010

Revenues	June 2010 MTD Actual	June 2010 MTD Budget	Variance Favorable (Unfavorable)	June 2010 YTD Actual	June 2010 YTD Budget	Variance Favorable (Unfavorable)
Privilege License	\$ 6,610	\$ 12,000	\$ (5,390)	\$ 678,925	\$ 686,500	\$ (7,575)
Electric Permits	6,630	11,367	(4,737)	42,699	47,212	(4,513)
Plumbing Permits	19,447	6,975	12,472	55,870	36,226	19,644
Building Permits	30,042	38,879	(8,837)	143,449	235,652	(92,203)
Burial Permits	1,138	936	201	10,295	8,367	1,928
HVAC Permits	5,832	3,245	2,587	45,359	13,477	31,882
Civil Court Costs	28,069	30,000	(1,931)	161,432	175,000	(13,568)
Fines	114,772	88,129	26,643	602,983	508,873	94,110
State Turnback	51,945	60,098	(8,153)	267,625	300,491	(32,866)
City Property Tax	7	25	(18)	5,381	225	5,156
Accident/Fingerprint Reports	356	394	(38)	2,575	2,864	(289)
Dog Recovery	3,086	2,251	835	21,466	12,974	8,492
Interest Earned	10,907	9,886	1,021	68,379	59,643	8,736
Misc. Mapc/Bza	600	3,351	(2,751)	13,419	20,105	(6,686)
Miscellaneous	2,424	380	2,044	9,873	3,300	6,573
Misc. Police False Alarms	100	300	(200)	600	1,250	(650)
Misc. Mun. Court Receipts	880	90	790	12,507	10,645	1,862
Demolition Permit	300	350	(50)	2,900	1,600	1,300
Cert of Occupancy Permits	0	300	(300)	1,720	1,200	520
Roofing Permits	0	0	0	2,100	0	2,100
County Sales Tax	852,149	791,172	60,976	4,308,613	4,275,764	32,849
Water Tax	40,494	31,690	8,804	194,847	189,403	5,444
City Sales Tax	220,411	116,049	104,362	766,629	645,268	121,360
Drug Task Force/SRO Officers	0	0	0	88,549	102,572	(14,022)
Craighead County	0	0	0	19,300	19,300	0
Franchise Tax Revenue	55,875	66,847	(10,971)	832,247	1,209,902	(377,656)
CWL Fire Truck Contribution	0	0	0	300,000	300,000	0
Liab Ins Equip Act 27-22-101	18,500	12,942	5,558	119,958	85,391	34,567
Police Training	1,170	1,478	(308)	7,275	7,787	(512)
Fire Act 833	0	0	0	46,793	54,195	(7,402)
Lopfi - Fire	93,114	65,706	27,408	145,133	137,468	7,664
Mowing	2,506	1,212	1,294	7,579	2,827	4,752
Sale of City Property	20	0	20	39,344	0	39,344
CWL Fire Hyd Maint Contract	0	0	0	0	60,000	(60,000)
District Court Jail Defrayment	1,170	1,433	(263)	7,105	8,100	(995)
SFR Planning Review Fee	1,975	1,640	335	9,125	9,841	(716)
CBP Planning Review Fee	1,400	1,500	(100)	7,170	9,000	(1,830)
Subdivision Planning Fee	1,746	1,078	668	6,552	6,468	84
Signage Permit Fee	1,520	3,111	(1,591)	12,642	18,669	(6,026)
Mapping & Duplicating Fee	236	81	155	519	486	33
CCI Sales Tax Allocation	0	0	0	6,390	0	6,390
Act 1274 Child Seat	260	123	137	1,094	1,215	(121)
State Sales Tax	0	100	(100)	0	260	(260)
Court Automation Fund	1,047	0	1,047	7,434	7,068	365
Dare Donations	0	1,625	(1,625)	0	1,757	(1,757)
Building Permit Srchg	0	0	0	1,064	7,100	(6,036)
Donations	0	0	0	2,000	0	2,000
Accident Reports	2,790	2,466	324	13,775	15,152	(1,377)
Alcohol Beverage Tax	20,690	16,749	3,941	104,664	88,598	16,066
General	\$ 1,600,216	\$ 1,385,957	\$ 214,259	\$ 9,205,359	\$ 9,389,193	\$ (183,834)

Revenues	June 2010 MTD Actual	June 2010 MTD Budget	Variance Favorable (Unfavorable)	June 2010 YTD Actual	June 2010 YTD Budget	Variance Favorable (Unfavorable)
State Turnback	\$ 226,513	\$ 211,073	\$ 15,440	\$ 1,060,043	\$ 1,081,562	\$ (21,519)
Interest Earned	3,768	3,807	(39)	22,542	22,970	(428)
Miscellaneous	28,182	278	27,904	33,747	27,380	6,367
County Road Tax	228,039	181,758	46,282	336,706	411,283	(74,577)
Natural Gas Severance Tax	21,772	12,780	8,993	101,555	65,323	36,232
Floodplain Permits	43	100	(57)	584	400	184
Drainage Permits	0	25	(25)	0	75	(75)
Storm water Grading Permits	1,609	300	1,309	8,272	1,800	6,472
Site Dev Review Permits	0	250	(250)	0	1,225	(1,225)
Storm water mgmt Permits	350	1,850	(1,500)	5,554	10,800	(5,246)
Storm water Appeal Fees	0	0	0	0	100	(100)
Encroachment Permits	0	0	0	50	100	(50)
Const in ROW Permits	0	5,550	(5,550)	0	32,700	(32,700)
Subdivision Insp Fee	0	550	(550)	0	4,050	(4,050)
Street Plate Fee	40	0	40	830	0	830
Street Cut Fee	64	0	64	281	0	281
Street	\$ 510,380	\$ 418,320	\$ 92,060	\$ 1,570,164	\$ 1,659,768	\$ (89,604)
Miscellaneous	\$ 761	0	\$ 761	\$ 2,033	0	\$ 2,033
Domestic Refuse	579	600	(21)	3,473	3,600	(127)
Landfill Fees - Office	50	0	50	100	0	100
Sales Tax	261,592	265,973	(4,381)	1,438,038	1,478,888	(40,850)
Sale of City Property	280	400	(120)	1,590	1,700	(110)
Sanitation	\$ 263,262	\$ 266,973	\$ (3,711)	\$ 1,445,234	\$ 1,484,188	\$ (38,954)
Parking Fines	\$ 550	\$ 1,200	\$ (650)	\$ 4,615	\$ 4,250	\$ 365
Rentals	120	140	(20)	4,185	5,220	(1,035)
Parking Permits	0	0	0	0	150	(150)
Parking Meter	\$ 670	\$ 1,340	\$ (670)	\$ 8,800	\$ 9,620	\$ (820)
Miscellaneous	\$ 719	0	\$ 719	\$ 1,752	0	\$ 1,752
Church Street Pool	12,466	12,829	(363)	14,571	15,482	(912)
E. B. Watson Center	227	298	(71)	1,339	1,872	(533)
Earl Bell Center	120	539	(419)	7,712	2,612	5,100
Craig. Forest Pavilion	2,640	2,997	(357)	14,850	16,997	(2,147)
Craighead Forest Camping	3,009	3,742	(733)	15,031	14,642	389
Sales Tax	62,782	63,834	(1,051)	345,129	354,933	(9,804)
Allen Park Community Ctr.	933	693	240	3,511	1,543	1,968
Parker Park	222	187	35	2,708	2,427	281
Promotional Revenue	0	1,100	(1,100)	0	6,600	(6,600)
Tennis Court Fees	0	375	(375)	590	1,650	(1,060)
Climbing Wall Fees	0	790	(790)	462	2,088	(1,626)
Park Sponsorships	0	3,717	(3,717)	0	22,301	(22,301)
Contract Instructor Fees	144	800	(656)	1,532	3,700	(2,168)
Sports Associations Fees	0	2,482	(2,482)	0	14,893	(14,893)
JMC Field & Pavilion Rentals	190	1,800	(1,610)	1,398	5,100	(3,702)
City Stars Youth Sport	0	0	0	16	0	16
Tourism Tax	0	100	(100)	0	270	(270)
Playground Donations	0	400	(400)	0	745	(745)
Jmc Grounds Maintenance	0	0	0	0	0	0
4th in the forest	1,500	0	1,500	1,500	0	1,500
Parks & Reception	\$ 84,951	\$ 96,683	\$ (11,732)	\$ 412,100	\$ 467,856	\$ (55,756)
Interest Earned	\$ 801	\$ 553	\$ 248	\$ 3,729	\$ 3,335	\$ 395
Sales Tax	0	15,540	(15,540)	68,738	86,409	(17,671)
E911 Surcharge	25,620	14,452	11,168	311,160	89,064	222,096
911 County Reimbursement	17,005	21,400	(4,395)	88,522	142,288	(53,766)
911 Cellular Location	105,210	0	105,210	217,286	97,000	120,286
Emergency 911	\$ 148,636	\$ 51,945	\$ 96,691	\$ 689,435	\$ 418,096	\$ 271,339
O & M FUNDS TOTALS	\$ 2,608,115	\$ 2,221,218	\$ 386,897	\$ 13,331,092	\$ 13,428,721	\$ (97,628)

Revenues	June 2010 MTD Actual	June 2010 MTD Budget	Variance Favorable (Unfavorable)	June 2010 YTD Actual	June 2010 YTD Budget	Variance Favorable (Unfavorable)
Interest Earned	\$ 7,433	0	\$ 7,433	\$ 39,653	0	\$ 39,652.8
Miscellaneous	35	0	35	35	0	35
City Water & Light	14,914	0	14,914	74,568	0	74,568
Frolic Footwear Lease	0	0	0	4,000	0	4,000
Sales Tax	544,786	531,946	12,840	2,897,676	2,957,776	(60,100)
Capital Improvement	\$ 567,167	\$ 531,946	\$ 35,221	\$ 3,015,932	\$ 2,957,776	\$ 58,156
Interest Earned	\$ 546	0	\$ 546	\$ 3,199	0	\$ 3,199
Advertising & Promotion	34,699	0	34,699	169,112	0	169,112
Advertising & Promotion	\$ 35,246	0	\$ 35,246	\$ 172,312	0	\$ 172,312
Interest Earned	\$ 1,424	0	\$ 1,424	\$ 7,624	0	\$ 7,624
Miscellaneous	677	0	677	677	0	677
Sales Tax	0	0	0	262,594	0	262,594
STEP Grant	0	0	0	21,402	0	21,402
Federal Grants Funding	0	0	0	368,579	1,062,329	(693,750)
Local Grants Contribution	129,661	0	129,661	150,000	164,250	(14,250)
Other Grants Funding	0	0	0	0	5,000	(5,000)
Jonesboro Job Training Grants	0	0	0	56,250	0	56,250
Federal Grants	\$ 131,761	\$0	\$ 131,761	\$ 867,126	\$ 1,231,579	\$ (364,453)
C. D. B. G.	\$0	\$0	\$0	\$0	\$0	\$0
2008 Homeowner Rehab Rev	0	0	0	5,771	0	5,771
2008 Demolition Rev	0	0	0	7,376	0	7,376
2008 Code Enforcement Rev	0	0	0	1,143	0	1,143
2009 Homeownership Assistance	0	0	0	2,500	0	2,500
2009 NJ Sidewalk Improvements	0	0	0	0	0	0
2009 Planning & Administration	0	0	0	26,819	0	26,819
2005 Homeowner Rehabilitation	0	0	0	0	0	0
Homeowner Rehabilitation	0	0	0	0	0	0
Greenway Project 2006	0	0	0	491	0	491
2007 Homeowner Rehabilitation	0	0	0	12,000	0	12,000
2007 Rehabilitation Administrate	0	0	0	3,453	0	3,453
2007 Harlin Henry Senior Center	0	0	0	30,941	0	30,941
CDBG ARRA Revenue	0	0	0	32,494	139,127	(106,633)
CDBG	\$0	\$0	\$0	\$ 122,987	\$ 139,127	\$ (16,140)
Interest Earned	\$ 47	\$ 25	\$ 23	\$ 154	\$ 148	\$ 6
City Contribution to MPO	0	0	0	0	15,000	(15,000)
City Sales Tax	0	0	0	10,159	0	10,159
MPO Contributions	0	579	(579)	0	3,472	(3,472)
MPO Planning Grants	25,853	11,818	14,036	59,934	70,906	(10,972)
MPO	\$ 25,901	\$ 12,421	\$ 13,480	\$ 70,246	\$ 89,525	\$ (19,279)
Interest Earned	\$ 139	\$ 18	\$ 121	\$ 694	\$ 109	\$ 585
Miscellaneous	1,272	0	1,272	9,072	0	9,072
AHTD Act 181 of 2005	0	2,083	(2,083)	0	12,500	(12,500)
Transit FTA 5307	37,614	36,410	1,204	281,290	218,458	62,833
Transit AHTD 5309 Grant	0	8,583	(8,583)	0	51,500	(51,500)
Transit City Subsidy	0	25,000	(25,000)	305,482	150,000	155,482
Promotional Revenue	0	2,500	(2,500)	37,777	15,000	22,777
JETS Bus Fares	3,761	2,083	1,678	18,902	12,500	6,402
AHTD Discretionary Funding	0	2,083	(2,083)	0	12,500	(12,500)
CPT-HSTP Revenue	0	0	0	88	0	88
ACT 1225 - 2009	14,078	0	14,078	28,156	0	28,156
JETS	\$ 56,865	\$ 78,761	\$ (21,896)	\$ 681,461	\$ 472,567	\$ 208,894
State Asset Forfeiture	0	0	0	\$ 3,445	0	\$ 3,445
Interest Earned	10	0	10	78	0	78
State Asset Forfeiture	\$ 10	0	\$ 10	\$ 3,523	0	\$ 3,523

Revenues	June 2010 MTD Actual	June 2010 MTD Budget	Variance Favorable (Unfavorable)	June 2010 YTD Actual	June 2010 YTD Budget	Variance Favorable (Unfavorable)
Fire Truck	\$ 1,753	0	\$ 1,753	\$ 8,766	0	\$ 8,766
Interest Earned	\$ 515	\$ 1,406	\$ (891)	\$ 8,144	\$ 8,482	\$ (338)
Perpetual Care Fund	1,173	3,918	(2,746)	20,288	32,437	(12,149)
Cemetery	\$ 1,687	\$ 5,324	\$ (3,637)	\$ 28,432	\$ 40,919	\$ (12,487)
Federal Forfeiture Fund	0	0	0	\$ 29,893	0	\$ 29,893
Interest Earned	3	0	3	15	0	15
Federal Forfeiture	\$ 3	0	\$ 3	\$ 29,909	0	\$ 29,909
Library	476,401	\$ 259,207	\$ 217,195	\$ 577,106	\$ 626,459	\$ (49,352)
OTHER FUNDS TOTALS	\$ 1,296,793	\$ 887,659	\$ 409,135	\$ 5,577,800	\$ 5,557,951	\$ 19,849
ALL FUNDS GRAND TOTALS	\$ 3,904,908	\$ 3,108,877	\$ 796,032	\$ 18,908,892	\$ 18,986,671	\$ (77,779)

City of Jonesboro, Arkansas
Expenditure Report Actual vs. Budget

June 30, 2010

Department/Fund	June 2010 MTD Actual	June 2010 MTD Budget	Variance (Favorable) Unfavorable	June 2010 YTD Actual	June 2010 YTD Budget	Variance (Favorable) Unfavorable
Finance	\$ 37,855	\$ 48,874	\$ (11,020)	\$ 280,435	\$ 311,416	\$ (30,981)
Police	822,692	889,569	(66,877)	4,963,833	5,264,965	(301,132)
Fire	642,130	674,134	(32,004)	3,733,657	3,867,727	(134,070)
SRO	46,291	53,888	(7,597)	197,132	228,780	(31,647)
Inspections	31,082	36,066	(4,984)	204,606	223,592	(18,986)
Animal Control	26,607	28,403	(1,795)	158,592	179,400	(20,809)
City Clerk	30,593	15,260	15,333	105,190	97,645	7,544
City Attorney	22,505	25,026	(2,522)	137,969	148,694	(10,725)
Planning	20,980	24,362	(3,382)	125,573	139,253	(13,679)
Information Systems	38,986	73,459	(34,473)	320,116	410,256	(90,140)
Human Resource	11,049	13,115	(2,066)	65,605	75,820	(10,215)
Building Maintenance	31,067	52,340	(21,273)	171,509	218,739	(47,230)
Fire Act 833	8,850	9,083	(233)	39,934	54,500	(14,566)
Outside Agencies	0	0	0	634,521	887,980	(253,459)
Mayor	25,461	31,812	(6,351)	164,350	187,940	(23,590)
Council	12,199	11,850	349	72,333	77,599	(5,267)
General Admin	12,615	65,622	(53,008)	184,255	275,460	(91,204)
City Community Initiative	1,252	1,140	112	5,275	4,626	649
888 Accounts	1,525	21,308	(19,783)	13,855	127,850	(113,995)
GENERAL	\$ 1,823,740	\$ 2,075,312	\$ (251,572)	\$ 11,578,741	\$ 12,782,242	\$ (1,203,502)
Street	\$ 236,553	\$ 258,506	\$ (21,953)	\$ 1,367,947	\$ 1,549,158	\$ (181,211)
Engineering	62,478	69,720	(7,242)	365,946	394,251	(28,305)
STREET	\$ 299,031	\$ 328,226	\$ (29,195)	\$ 1,733,893	\$ 1,943,409	\$ (209,516)
Sanitation Administration	\$ 15,795	\$ 16,851	\$ (1,056)	\$ 122,688	\$ 129,554	\$ (6,866)
Sanitation Landfill	16,994	18,024	(1,029)	83,509	85,931	(2,421)
Sanitation Residential	249,186	230,940	18,246	1,263,155	1,352,148	(88,994)
Mosquito Control	33,333	33,333	0	200,052	199,998	54
SANITATION	\$ 315,308	\$ 299,147	\$ 16,161	\$ 1,669,404	\$ 1,767,631	\$ (98,228)
PARKING METER	\$ 5,629	\$ 1,707	\$ 3,922	\$ 10,406	\$ 10,261	\$ 144
PARKS & RECREATION	143,026	139,377	3,649	748,103	931,701	(183,598)
EMERGENCY 911	71,821	79,567	(7,746)	498,048	580,605	(82,557)
O & M FUNDS TOTALS	\$ 2,658,557	\$ 2,923,337	\$ (264,780)	\$ 16,238,595	\$ 18,015,851	\$ (1,777,256)
CAPITAL IMPROVEMENTS	\$ 464,505	\$ 633,768	\$ (169,264)	\$ 2,212,770	\$ 3,258,637	\$ (1,045,867)
ADVERTISING & PROMOTION	8,500	0	8,500	214,790	0	214,790
FEDERAL GRANTS	170,143	1,045,700	(875,557)	584,541	1,852,385	(1,267,844)
CDBG	12,237	8,618	3,619	65,738	58,029	7,709
MPO	9,442	11,057	(1,615)	57,067	67,323	(10,257)
JETS	69,614	76,207	(6,593)	575,490	646,922	(71,432)
STATE ASSET FORFEITURE	0	0	0	24,108	0	24,108
CEMETERY	60	7,000	(6,940)	320	7,260	(6,940)
FEDERAL FORFEITURE	3,591	0	3,591	21,672	0	21,672
LIBRARY	476,401	259,207	217,195	577,106	626,459	(49,352)
OTHER FUNDS TOTALS	\$ 1,214,494	\$ 2,041,557	\$ (827,064)	\$ 4,333,602	\$ 6,517,015	\$ (2,183,413)
ALL FUNDS GRAND TOTALS	\$ 3,873,050	\$ 4,964,894	\$ (1,091,844)	\$ 20,572,197	\$ 24,532,866	\$ (3,960,668)

City of Jonesboro, Arkansas

Statement of Revenues, Expenditures and Changes in Fund Balances (*unaudited*)

For the Six Months Ended June 30, 2010

Funds	Revenues	Expenditures	Revenues Over (Under) Expenditures	Fund Balances on 1-1-2010	Fund Balances on 6-30-2010
General	\$ 9,205,359	\$ 11,578,741	\$ (2,373,382)	\$ 8,807,380	\$ 6,433,998
Street	1,570,164	1,733,893	(163,729)	3,192,219	3,028,490
Sanitation	1,445,234	1,669,404	(224,170)	1,872,589	1,648,420
Parking Meter	8,800	10,406	(1,606)	178,346	176,741
Parks & Recreation	412,100	748,103	(336,003)	664,502	328,499
Emergency 911	689,435	498,048	191,387	513,271	704,658
O & M Funds Totals	\$ 13,331,092	\$ 16,238,595	\$ (2,907,503)	\$ 15,228,308	\$ 12,320,805
Capital Improvement	\$ 3,015,932	\$ 2,212,770	\$ 803,162	\$ 5,606,385	\$ 6,409,546
Advertising & Promotion	172,312	214,790	(42,478)	521,511	479,033
Federal Grants	867,126	584,541	282,584	917,792	1,200,376
CDBG	122,987	65,738	57,249	416,073	473,323
MPO	70,246	57,067	13,180	30,553	43,733
JETS	681,461	575,490	105,971	(67,771)	38,199
State Asset Forfeiture	3,523	24,108	(20,585)	41,992	21,407
Fire Truck	8,766	0	8,766	5,911	14,677
Cemetery	28,432	320	28,112	1,291,244	1,319,356
Federal Forfeiture	29,909	21,672	8,236	4,454	12,690
Library	577,106	577,106	0	0	0
Other Funds Totals	\$ 5,577,800	\$ 4,333,602	\$ 1,244,198	\$ 8,768,144	\$ 10,012,341
All Funds Grand Totals	\$ 18,908,892	\$ 20,572,197	\$ (1,663,305)	\$ 23,996,452	\$ 22,333,146



Alcoholic Beverage Tax Report YTD as of June 30, 2010¹

Company Name	Jan	Feb	March	April	May	June	YTD Total ²
Club Red/Electric Cowboy	\$ 3,553.14	\$ 4,057.07	\$ 3,961.33	\$ 4,072.11	\$ 3,472.46		\$ 19,116.11
Brickhouse	3,374.37	3,871.01	4,056.64	3,868.58	3,883.27		19,053.87
501 Club	941.95	1,556.05	1,370.75	1,232.05	1,203.50		6,304.30
Outback Steakhouse	1,339.00	1,430.00	1,275.00	1,079.00	1,268.00		6,391.00
J'Boro Country Club	1,134.84	1,336.96	1,667.26	1,601.12	1,250.76		6,990.94
O'Charley's	1,661.91	1,755.56	1,611.36	1,389.01	1,428.57		7,846.41
Mallard	663.27	754.75	716.50	641.73	416.18		3,192.43
RidgePoint	526.00	324.00	693.00	571.00	554.00		2,668.00
VFW	504.00	586.00	708.00	600.00	522.00		2,920.00
Fuji	558.70	996.45	518.94	470.40	555.76		3,100.25
Ruby Tuesday	735.55	906.05	943.63	593.55	630.00		3,808.78
Moose Lodge	262.00	443.00	326.00	179.00	256.00		1,466.00
Piero's	304.00	317.00	197.00	236.00	376.00		1,430.00
Elks Lodge	182.00	294.00	299.00	201.00	221.00		1,197.00
Eagles Lodge	License Inactive		182.15	122.82	213.81		518.78
Sage Meadows	61.10	180.80	155.15	212.00	229.45		838.50
Envision	183.00	387.00	252.00	187.00	162.00		1,171.00
Godsey's Grill/Boiler Rm	1,027.20	989.40	1,006.80	1,101.95	1,166.00		5,291.35
Sai Thai	59.42	51.30	48.90	59.87	73.00		292.49
Shogun	127.00	164.20	88.70	91.55	75.93		547.38
Hilton Garden Inn/Classics	188.71	132.82	167.19	214.37	176.66		879.75
Olive Garden/	705.32	1,640.58	1,627.59	1,064.76	1,160.40		6,198.65
Upper Crust Pizza	Not open for business		571.00	1,473.00	1,524.00		3,568.00
Whole Hog	Not open for business			1.35	85.11		86.46
TOTALS	\$ 18,092.48	\$ 22,174.00	\$ 22,443.89	\$ 21,263.22	\$ 20,818.75	\$ -	\$ 104,877.45

*Blue: Paid late

**Red: Unpaid or Closed

Footnotes:

¹Taxes received are for the previous month's liquor sales. For example, taxes received in June 2010 are for May 2010 liquor sales and are shown above as May 2010 receipts.

²Includes taxes for liquor sales from January 1, 2010 to May 31, 2010.



Deposit Collateralization Report
June 30, 2010

Bank	Account Description	Account No.	Balance	
Liberty Bank	General	****589	\$ 8,832,458.70	
	Street	****643	3,294,850.72	
	E-911	****619	746,217.13	
	Capital Improvements	****627	6,409,465.39	
	Advertising & Promotion	****600	479,032.97	
	Cemetery Fund	****678	1,319,558.72	
	Federal Funds	****190	1,205,696.05	
	C.D.B.G.	****791	123,670.48	
	J.E.T.S.	****349	85,585.25	
	MPO	****597	51,656.48	
	Cafeteria Plan 2009	****825	127,142.24	
	Operating Account	****189	406,954.45	
	Payroll	****165	75,933.97	
	Payroll SB	****432	111,661.75	
	Insurance	****790	125.19	
		TOTAL BALANCES		\$ 23,270,009.49
		Less: FDIC Insurance		250,000.00
	Market Value of Pledged Securities		23,304,711.01	
	TOTAL UNCOLLATERALIZED & UNINSURED BALANCES		\$ -	
Bancorp South	Federal Forfeiture	****603	\$ 11,331.49	
	Accounts Payable	****226	9,300.41	
		TOTAL BALANCES		\$ 20,631.90
	Less: FDIC Insurance		unlimited	
	Market Value of Pledged Securities		-	
	TOTAL UNCOLLATERALIZED & UNINSURED BALANCES		\$ -	
First Security Bank	Credit Card Account	*****420	\$ -	
	New Credit Card Account	*****917	\$ 18,545.40	
	Economic Development	*****414	\$ 100.00	
	State Asset Forfeiture	***559	21,407.43	
		TOTAL BALANCES		\$ 40,052.83
	Less: FDIC Insurance		250,000.00	
Market Value of Pledged Securities		-		
	TOTAL UNCOLLATERALIZED & UNINSURED BALANCES		\$ -	

¹ Pursuant to the Temporary Liquidity Guarantee Program, all accounts with an interest rate which does not exceed 0.5 percent are protected by FDIC insurance in full (no maximums).



**Daily Ending Cash Balances
June 2010**

Accounts	Ending Cash Balance				
	Mon 05/31	Tue 06/01	Wed 06/02	Thu 06/03	Fri 06/04
BanCorp South					
Consolidated	\$ -		\$ -	\$ -	\$ -
Capital Improvement	-	-	-	-	-
Federal Forfeiture	14,919.86	14,919.86	14,919.86	14,919.86	14,919.86
Operating	10,379.64	10,379.64	10,379.64	10,379.64	10,379.64
Street	-	-	-	-	-
Total BanCorp	\$ 25,299.50	\$ 25,299.50	\$ 25,299.50	\$ 25,299.50	\$ 25,299.50

Liberty Bank					
General Fund	\$ 9,421,004.60	\$ 9,536,092.90	\$ 9,544,025.97	\$ 9,548,942.65	\$ 9,314,597.57
Street Fund	2,833,985.94	2,833,985.94	2,833,985.94	2,834,985.94	3,084,470.28
E-911 Fund	669,402.76	674,266.80	674,266.80	674,266.80	674,266.80
Capital Improvement Fund	6,306,803.13	6,309,216.64	6,309,216.64	6,309,216.64	6,309,216.64
Ad & Promotion Fund	451,168.04	454,037.58	454,037.58	454,037.58	454,037.58
Perpetual Care Fund	1,316,372.48	1,316,797.48	1,316,797.48	1,316,797.48	1,316,797.48
MPO Fund	35,198.31	35,198.31	35,198.31	35,198.31	35,198.31
Federal Grants Funds	1,244,077.65	1,244,077.65	1,244,077.65	1,244,077.65	1,244,077.65
C.D.B.G. Funds	199,633.31	199,633.31	199,633.31	199,633.31	199,633.31
JETS Funds	98,334.92	99,103.56	99,103.56	99,135.56	100,812.98
2009 Cafeteria Plan	125,331.31	123,393.21	123,305.03	123,263.17	122,944.40
New Operating Account	469,821.43	391,417.35	374,758.53	318,922.01	316,412.15
2008 Cafeteria Plan	-	-	-	-	-
New Payroll	111,529.72	111,529.72	111,529.72	111,529.72	111,529.72
Old Payroll	75,155.00	75,155.00	75,155.00	75,155.00	75,155.00
Insurance	143.44	143.44	143.44	143.44	6,894.70
Total Liberty	\$ 23,357,962.04	\$ 23,404,048.89	\$ 23,395,234.96	\$ 23,345,305.26	\$ 23,366,044.57

First Security Bank					
Credit Card	\$ -	\$ -	\$ -	\$ -	\$ -
New Credit Card	21,361.96	18,422.48	18,383.01	19,865.30	20,203.40
Economic Development	100.00	91.56	100.00	100.00	100.00
State Forfeiture	21,397.76	21,397.76	21,397.76	21,397.76	21,397.76
Total FSB	\$ 42,859.72	\$ 39,911.80	\$ 39,880.77	\$ 41,363.06	\$ 41,701.16

TOTAL CASH BALANCES	\$ 23,426,121.26	\$ 23,469,260.19	\$ 23,460,415.23	\$ 23,411,967.82	\$ 23,433,045.23
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Accounts	Ending Cash Balance				
	Mon 06/07	Tue 06/08	Wed 06/09	Thu 06/10	Fri 06/11
BanCorp South					
Consolidated	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement	-	-	-	-	-
Federal Forfeiture	14,919.86	14,353.03	14,353.03	14,353.03	12,583.49
Operating	10,379.64	9,764.35	9,764.35	9,764.35	9,764.35
Street	-	-	-	-	-
Total BanCorp	\$ 25,299.50	\$ 24,117.38	\$ 24,117.38	\$ 24,117.38	\$ 22,347.84

Liberty Bank					
General Fund	\$ 9,325,566.40	\$ 9,329,614.39	\$ 9,337,061.86	\$ 8,449,222.24	\$ 7,796,354.42
Street Fund	3,084,520.28	3,084,757.28	3,085,532.28	3,261,331.36	3,161,946.07
E-911 Fund	674,266.80	674,266.80	674,266.80	658,716.97	632,739.24
Capital Improvement Fund	6,309,216.64	6,309,216.64	6,309,216.64	6,183,534.92	6,183,534.92
Ad & Promotion Fund	454,037.58	454,037.58	454,037.58	454,037.58	454,037.58
Perpetual Care Fund	1,316,797.48	1,316,959.98	1,316,959.98	1,316,899.98	1,317,129.98
MPO Fund	35,198.31	35,198.31	35,198.31	34,247.15	30,046.40
Federal Grants Funds	1,244,077.65	1,244,077.65	1,244,077.65	1,109,359.03	1,094,118.68
C.D.B.G. Funds	199,633.31	199,633.31	199,633.31	190,224.21	185,667.68
JETS Funds	101,470.88	101,601.88	101,621.88	87,007.27	192,578.49
2009 Cafeteria Plan	120,613.45	120,523.45	120,425.95	120,370.21	125,151.57
Transition Cafeteria Plan	313,065.09	288,035.40	288,035.40	1,616,201.56	1,483,966.13
2008 Cafeteria Plan	-	-	-	-	-
New Payroll	111,529.72	111,529.72	111,529.72	111,529.72	674,192.17
Old Payroll	75,155.00	75,155.00	75,155.00	11,562.98	169,892.16
Insurance	6,894.70	6,894.70	6,894.70	123.44	123.44
Total Liberty	\$ 23,372,043.29	\$ 23,351,502.09	\$ 23,359,647.06	\$ 23,604,368.62	\$ 23,501,478.93

First Security Bank					
Credit Card	\$ -	\$ -	\$ -	\$ -	\$ -
New Credit Card	18,001.32	18,383.01	18,696.76	18,981.76	18,968.34
Economic Development	100.00	100.00	100.00	100.00	100.00
State Forfeiture	21,397.76	21,397.76	21,397.76	21,397.76	21,397.76
Total FSB	\$ 39,499.08	\$ 39,880.77	\$ 40,194.52	\$ 40,479.52	\$ 40,466.10

TOTAL CASH BALANCES	\$ 23,436,841.87	\$ 23,415,500.24	\$ 23,423,958.96	\$ 23,668,965.52	\$ 23,564,292.87
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Daily Ending Cash Balances
June 2010

Accounts	Ending Cash Balance				
	Mon 06/14	Tue 06/15	Wed 06/16	Thu 06/17	Fri 06/18
BanCorp South					
Consolidated	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement	-	-	-	-	-
Federal Forfeiture	12,583.49	12,583.49	12,583.49	11,328.57	11,328.57
Operating	9,764.35	9,608.35	9,608.35	9,608.35	9,608.35
Street	-	-	-	-	-
Total BanCorp	\$ 22,347.84	\$ 22,191.84	\$ 22,191.84	\$ 20,936.92	\$ 20,936.92

Liberty Bank					
General Fund	\$ 8,045,062.84	\$ 8,053,092.20	\$ 8,049,140.63	\$ 8,160,296.11	\$ 8,167,946.47
Street Fund	3,161,961.07	3,162,146.71	3,161,256.02	3,389,349.84	3,389,692.84
E-911 Fund	632,739.24	649,744.55	649,661.29	649,661.29	649,661.29
Capital Improvement Fund	6,183,534.92	6,183,570.00	6,183,570.00	6,175,092.98	6,175,092.98
Ad & Promotion Fund	454,037.58	455,676.93	458,182.87	458,182.87	460,589.03
Perpetual Care Fund	1,317,129.98	1,317,292.48	1,317,292.48	1,317,292.48	1,317,292.48
MPO Fund	30,046.40	30,046.40	30,046.40	55,899.68	55,899.68
Federal Grants Funds	1,094,118.68	1,094,795.64	1,223,761.38	1,223,761.38	1,223,761.38
C.D.B.G. Funds	185,667.68	185,667.68	185,584.42	185,584.42	185,584.42
JETS Funds	207,341.05	207,363.32	77,706.65	115,320.65	115,340.65
2009 Cafeteria Plan	124,953.43	124,883.43	124,883.43	124,869.43	124,826.43
Transition Cafeteria Plan	1,281,938.42	621,888.37	482,344.05	220,328.40	216,472.98
2008 Cafeteria Plan	-	-	-	-	-
New Payroll	674,192.17	111,529.72	111,529.72	111,953.36	111,529.72
Old Payroll	169,892.16	43,485.20	43,485.20	43,485.20	43,485.20
Insurance	123.44	123.44	123.44	123.44	123.44
Total Liberty	\$ 23,562,739.06	\$ 22,241,306.07	\$ 22,098,567.98	\$ 22,231,201.53	\$ 22,237,298.99

First Security Bank					
Credit Card	\$ -	\$ -	\$ -	\$ -	\$ -
New Credit Card	19,019.34	18,350.59	18,816.59	19,062.84	19,313.59
Economic Development	100.00	100.00	100.00	100.00	100.00
State Forfeiture	21,397.76	21,397.76	21,397.76	21,397.76	21,397.76
Total FSB	\$ 40,517.10	\$ 39,848.35	\$ 40,314.35	\$ 40,560.60	\$ 40,811.35

TOTAL CASH BALANCES	\$ 23,625,604.00	\$ 22,303,346.26	\$ 22,161,074.17	\$ 22,292,699.05	\$ 22,299,047.26
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Accounts	Ending Cash Balance				
	Mon 06/21	Tue 06/22	Wed 06/23	Thu 06/24	Fri 06/25
BanCorp South					
Consolidated	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement	-	-	-	-	-
Federal Forfeiture	11,328.57	11,328.57	11,328.57	11,328.57	11,328.57
Operating	9,608.35	9,608.35	9,608.35	9,608.35	9,608.35
Street	-	-	-	-	-
Total BanCorp	\$ 20,936.92	\$ 20,936.92	\$ 20,936.92	\$ 20,936.92	\$ 20,936.92

Liberty Bank					
General Fund	\$ 8,552,398.64	\$ 8,566,802.36	\$ 10,519,270.37	\$ 9,976,575.55	\$ 9,505,885.30
Street Fund	3,389,692.84	3,396,882.74	3,396,882.74	3,396,955.20	3,411,019.23
E-911 Fund	649,661.29	754,871.04	754,984.44	770,741.95	767,200.68
Capital Improvement Fund	6,175,092.98	6,175,092.98	6,175,092.98	6,719,878.66	6,402,032.79
Ad & Promotion Fund	475,431.89	476,374.82	481,666.82	481,666.82	481,666.82
Perpetual Care Fund	1,317,322.48	1,317,322.48	1,317,322.48	1,317,322.48	1,317,322.48
MPO Fund	55,899.68	55,899.68	55,899.68	55,899.68	55,809.98
Federal Grants Funds	1,223,761.38	1,223,761.38	1,223,761.38	1,223,761.38	1,223,364.12
C.D.B.G. Funds	185,584.42	185,584.42	185,584.42	185,584.42	129,205.06
JETS Funds	115,917.77	116,017.77	116,017.77	116,074.77	107,685.24
2009 Cafeteria Plan	124,253.64	124,203.64	124,156.83	124,018.24	124,012.24
Transition Cafeteria Plan	215,413.17	204,267.48	190,936.84	190,276.66	1,060,238.85
2008 Cafeteria Plan	-	-	-	-	-
New Payroll	111,529.72	111,529.72	111,529.72	111,529.72	111,529.72
Old Payroll	43,485.20	43,485.20	43,485.20	43,485.20	43,485.20
Insurance	123.44	123.44	123.44	123.44	123.44
Total Liberty	\$ 22,635,568.54	\$ 22,752,219.15	\$ 24,696,715.11	\$ 24,713,894.17	\$ 24,740,581.15

First Security Bank					
Credit Card	\$ -	\$ -	\$ -	\$ -	\$ -
New Credit Card	17,733.94	18,334.59	18,661.59	21,289.34	22,199.19
Economic Development	100.00	100.00	100.00	100.00	100.00
State Forfeiture	21,397.76	21,397.76	21,397.76	21,397.76	21,397.76
Total FSB	\$ 39,231.70	\$ 39,832.35	\$ 40,159.35	\$ 42,787.10	\$ 43,696.95

TOTAL CASH BALANCES	\$ 22,695,737.16	\$ 22,812,988.42	\$ 24,757,811.38	\$ 24,777,618.19	\$ 24,805,215.02
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Daily Ending Cash Balances
June 2010

Accounts	Ending Cash Balance				
	Mon 06/28	Tue 06/29	Wed 06/30	Thu 07/01	Fri 07/02
BanCorp South					
Consolidated	\$ -	\$ -	\$ -		
Capital Improvement	-	-	-		
Federal Forfeiture	11,328.57	11,328.57	11,331.49		
Operating	9,298.18	9,298.18	9,300.41		
Street	-	-	-		
Total BanCorp	\$ 20,626.75	\$ 20,626.75	\$ 20,631.90	\$ -	\$ -
Liberty Bank					
General Fund	\$ 8,845,119.03	\$ 8,847,784.37	\$ 8,832,458.70		
Street Fund	3,308,064.21	3,308,064.21	3,294,850.72		
E-911 Fund	746,107.84	746,107.84	746,217.13		
Capital Improvement Fund	6,402,032.79	6,402,032.79	6,409,465.39		
Ad & Promotion Fund	484,404.79	484,404.79	479,032.97		
Perpetual Care Fund	1,317,322.48	1,317,484.98	1,319,558.72		
MPO Fund	51,609.23	51,609.23	51,656.48		
Federal Grants Funds	1,209,139.45	1,209,139.45	1,205,696.05		
C.D.B.G. Funds	123,670.48	123,670.48	123,670.48		
JETS Funds	85,718.43	85,718.43	85,585.25		
2009 Cafeteria Plan	127,126.75	127,033.48	127,142.24		
Transition Cafeteria Plan	743,881.17	430,510.56	406,954.45		
2008 Cafeteria Plan	-	-	-		
New Payroll	685,744.00	685,744.00	111,661.75		
Old Payroll	204,316.22	204,316.22	75,933.97		
Insurance	123.44	123.44	125.19		
Total Liberty	\$ 24,334,380.31	\$ 24,023,744.27	\$ 23,270,009.49	\$ -	\$ -
First Security Bank					
Credit Card	\$ -	\$ -	\$ -		
New Credit Card	17,718.21	18,484.59	18,545.40		
Economic Development	100.00	100.00	100.00		
State Forfeiture	21,397.76	21,397.76	21,407.43		
Total FSB	\$ 39,215.97	\$ 39,982.35	\$ 40,052.83	\$ -	\$ -
TOTAL CASH BALANCES	\$ 24,394,223.03	\$ 24,084,353.37	\$ 23,330,694.22	\$ -	\$ -



Hotel Occupancy Taxes 2010¹

	Jan.	Feb.	March	April	May	June	6 Mos.Totals ²
HOLIDAY INN	\$ 2,710.39	\$ 5,806.22	\$ 8,009.20	\$ 5,000.15	\$ 5,806.17		\$ 27,332.13
HOLIDAY INN EXPRESS	2,172.03	3,780.87	4,340.60	3,399.29	3,466.80		17,159.59
COMFORT INN	1,719.00	1,677.95	2,881.24	2,016.62	2,549.55		10,844.36
JAMI-BEE MOTEL	351.00	258.10	322.00	329.00	306.00		1,566.10
SUPER 8 MOTEL	1,125.00	1,363.00	1,387.80	1,663.00	1,672.00		7,210.80
MOTEL 6	1,119.35	1,340.87	1,234.40	1,311.26	1,439.94		6,445.82
ECONOLOGDE	697.00	791.00	1,007.00	775.00	1,066.00		4,336.00
SCOTTISH INN	609.30	682.38	695.04	547.53	734.16		3,268.41
AMERICA'S BEST VALUE INN	756.30	733.74	787.38	389.00	942.93		3,609.35
CLAYTON INN/FAIRVIEW INN	936.00	1,002.00	1,033.00	677.00	520.00		4,168.00
COMFORT SUITES	1,572.00	2,418.00	2,604.00	2,747.00	2,581.89		11,922.89
REGENCY INN	65.00	202.00	149.00	135.00	158.00		709.00
DELUXE INN	102.00	107.00	69.00	72.00	103.00		453.00
PARK PLACE INN	363.09	476.05	468.52	461.75	475.86		2,245.27
HAMPTON INN	3,230.83	2,541.64	2,623.43	2,717.00	2,513.00		13,625.90
DAYS INN	495.79	762.09	966.25	1,209.33	1,033.10		4,466.56
BAYMONT INN	959.86	1,475.63	1,566.60	954.65	593.56		5,550.30
FAIRFIELD INN	1,848.74	2,502.79	2,394.00	2,464.00	2,127.00		11,336.53
HILTON GARDEN INN	\$ 5,529.00	\$ 5,221.00	6,168.00	5,545.00	5,292.00		27,755.00
QUALITY SUITES	1,020.69	1,573.72	1,684.55	1,286.36	1,111.51		6,676.83
THE LINKS	56.70	44.10	48.30	44.10	8.48		201.68
Totals	\$ 27,439.07	\$ 34,760.15	\$ 40,439.31	\$ 33,744.04	\$ 34,500.95	\$ -	\$ 170,883.52

*BLUE: Paid late with penalty

Green-Paid late-penalty not paid yet

RED No Payment

Footnotes:

¹Taxes received are for the previous month's lodging sales. For example, taxes received in June 2010 are for May 2010 lodging sales and are shown above as May 2010 receipts.

²Includes taxes for lodging sales from January 1, 2010 to May 31, 2010.



Non-Uniform Pension Fund Report
Changes in Position
Year-to-Date as of June 30, 2010

Activity	January	February	March	April	May	June	Mid-Year
Beginning Balance¹	\$ 6,776,313.64	\$ 6,630,071.69	\$ 6,718,443.27	\$ 6,958,471.59	\$ 7,028,066.91	\$ 6,651,937.76	\$ 6,776,313.64
Additions:							
Employer Contributions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Additions	-	-	-	-	-	-	-
Total Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deductions:							
Pension Benefits	\$ 19,707.37	\$ 21,411.71	\$ 21,801.99	\$ 20,697.59	\$ 20,697.59	\$ 19,494.72	\$ 123,810.97
Administrative Expenses	2,050.67	3,462.25	2,050.67	2,050.67	3,494.11	2,050.67	15,159.04
Other Deductions	-	-	-	-	-	-	-
Total Deductions	\$ 21,758.04	\$ 24,873.96	\$ 23,852.66	\$ 22,748.26	\$ 24,191.70	\$ 21,545.39	\$ 138,970.01
Adjustments:							
Unrealized Investment Gain(Loss)	\$ (124,483.91)	\$ 113,245.54	\$ 263,604.88	\$ 92,343.58	\$ (351,937.45)	\$ (147,488.16)	\$ (154,715.52)
Credit Benefit Index Payments	-	-	276.10	-	-	138.05	414.15
Total Adjustments	\$ (124,483.91)	\$ 113,245.54	\$ 263,880.98	\$ 92,343.58	\$ (351,937.45)	\$ (147,350.11)	\$ (154,301.37)
Ending Balance²	\$ 6,630,071.69	\$ 6,718,443.27	\$ 6,958,471.59	\$ 7,028,066.91	\$ 6,651,937.76	\$ 6,483,042.26	\$ 6,483,042.26

¹Beginning balance includes interfund receivables of \$853,015.

²Total balance of investments held with Principal Financial Group as of the date of this report was \$5,630,027.