



**Interim Financial Report**  
**(Unaudited)**  
**Operating Funds**  
**September 30, 2021**

**City of Fort Smith**  
**Interim Financial Report**  
**September 30, 2021**  
**(Unaudited)**

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**City of Fort Smith  
Balance Sheets  
General Fund and Street Maintenance Fund  
September 30, 2021**

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	<u>General Fund</u>	<u>Street Maintenance Fund</u>
<b>Assets</b>		
Cash	\$ 10,486,428	\$ 5,728,813
Investments	10,759,001	2,957,278
Receivable, net	11,671,941	2,342,485
Due from Other Governments	646,661	581,857
Prepaid Items	985,302	-
Deposits	3,825	-
	<u>34,553,158</u>	<u>11,610,433</u>
Total Assets	\$ <u><u>34,553,158</u></u>	\$ <u><u>11,610,433</u></u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>		
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 560,795	\$ 2,225,480
<b>Deferred Inflows of Resources</b>		
Unavailable property tax revenues	7,367,095	-
	<u>26,625,267</u>	<u>9,384,953</u>
<b>Fund Balance</b>		
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ <u><u>34,553,158</u></u>	\$ <u><u>11,610,433</u></u>

**City of Fort Smith**  
**Budget Comparison Summary**  
**General Fund**  
**Nine Months Ended September 30, 2021**

	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Intergovernmental	\$ 4,907,000	\$ 7,819,629	\$ 2,633,463	\$ 5,186,166	66.3%
Taxes and Assessments	31,988,679	32,088,679	23,821,497	8,267,182	25.8%
Court Fines and Forfeitures	1,750,000	1,750,000	1,564,486	185,514	10.6%
Licenses and Permits	1,778,414	1,778,414	1,626,751	151,663	8.5%
Service Charges and Fees	537,206	537,206	393,263	143,943	26.8%
Miscellaneous	85,785	221,173	412,156	(190,983)	-86.4%
Transfers	100,000	100,000	75,000	25,000	25.0%
<b>Total Revenues</b>	<u>41,147,084</u>	<u>44,295,101</u>	<u>30,526,617</u>	<u>13,768,484</u>	<u>31.1%</u>
<b>Expenditures</b>					
Policy and Administration					
Services	2,537,601	2,632,024	1,602,970	1,029,054	39.1%
Management Services	2,288,055	3,175,823	1,904,906	1,270,917	40.0%
Development Services	1,516,694	1,589,285	918,655	670,630	42.2%
Police Services	16,939,537	18,901,979	10,352,689	8,549,291	45.2%
Fire Services	12,050,201	12,190,948	8,643,104	3,547,844	29.1%
Operation Services	4,859,905	9,659,890	3,413,687	6,246,203	64.7%
Non-Departmental	2,626,257	7,626,257	2,608,490	5,017,767	65.8%
<b>Total Expenditures</b>	<u>42,818,250</u>	<u>55,776,206</u>	<u>29,444,500</u>	<u>26,331,706</u>	<u>47.2%</u>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	(1,671,166)	(11,481,105)	1,082,117		
<b>Fund Balance, Beginning</b>					
<b>of Period</b>	<u>24,363,792</u>	<u>25,543,150</u>	<u>25,543,150</u>		
<b>Fund Balance,</b>					
<b>End of Period</b>	<u>\$ 22,692,626</u>	<u>\$ 14,062,045</u>	<u>\$ 26,625,267</u>		
Contingency Reserve Percent	53.0%	25.2%	47.7%		

**City of Fort Smith**  
**Budget Comparison Summary**  
**Streets Maintenance Fund**  
**Nine Months Ended September 30, 2021**

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	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Intergovernmental	\$ 6,256,855	\$ 6,256,855	\$ 5,375,191	\$ 881,664	14.1%
Taxes and Assessments	2,268,972	2,268,972	1,068,741	1,200,231	52.9%
Licenses and Permits	182,500	182,500	203,214	(20,714)	-11.3%
Miscellaneous	35,500	46,804	27,716	19,088	40.8%
<b>Total Revenues</b>	<u>8,743,827</u>	<u>8,755,131</u>	<u>6,674,862</u>	<u>2,080,270</u>	<u>23.8%</u>
<b>Expenditures</b>					
Policy and Administration					
Services	224,656	244,551	157,846	86,705	35.5%
Management Services	794,946	1,044,997	629,330	415,666	39.8%
Development Services	76,305	77,134	48,563	28,571	37.0%
Operation Services	6,481,980	6,877,963	4,528,138	2,349,824	34.2%
Non-Departmental	558,080	558,080	-	558,080	100.0%
<b>Total Expenditures</b>	<u>8,135,967</u>	<u>8,802,724</u>	<u>5,363,878</u>	<u>3,438,846</u>	<u>39.1%</u>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	607,860	(47,593)	1,310,984		
<b>Fund Balance, Beginning of Period</b>					
	<u>6,378,867</u>	<u>8,073,970</u>	<u>8,073,970</u>		
<b>Fund Balance, End of Period</b>					
	<u>\$ 6,986,727</u>	<u>\$ 8,026,377</u>	<u>\$ 9,384,953</u>		
Contingency Reserve Percent	85.9%	91.2%	106.6%		

**City of Fort Smith**  
**Statement of Working Capital**  
**Enterprise Operating Funds**  
**September 30, 2021**

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	<b>Water &amp; Sewer Operating Fund</b>	<b>Solid Waste Operating Fund</b>
	<u>                    </u>	<u>                    </u>
<b>Current Assets</b>		
Cash	\$ 4,617,445	\$ 1,087,858
Investments	8,720,612	5,901,282
Receivable, net	5,315,637	1,537,957
Inventories	<u>1,238,604</u>	<u>103,822</u>
Total Current Assets	19,892,298	8,630,919
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	<u>117,334</u>	<u>66,116</u>
<b>Working Capital</b>	<u><u>\$ 19,774,964</u></u>	<u><u>\$ 8,564,803</u></u>

**City of Fort Smith**  
**Budget Comparison Summary**  
**Water & Sewer Operating Fund**  
**Nine Months Ended September 30, 2021**

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	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Services Charges and Fees	\$ 55,102,857	\$ 55,102,857	\$ 38,817,775	\$ 16,285,082	29.6%
Miscellaneous	10,000	25,856	54,423	(28,567)	-110.5%
<b>Total Revenues</b>	<u>55,112,857</u>	<u>55,128,713</u>	<u>38,872,198</u>	<u>16,256,514</u>	<u>29.5%</u>
<b>Expenditures</b>					
Policy and Administration					
Services	616,509	724,474	469,816	254,659	35.2%
Management Services	3,415,043	4,196,890	2,500,975	1,695,916	40.4%
Development Services	289,122	292,327	175,052	117,275	40.1%
Operation Services	50,605,460	53,004,298	33,288,075	19,716,223	37.2%
Non-Departmental	191,105	191,105	150,921	40,184	21.0%
<b>Total Expenditures</b>	<u>55,117,239</u>	<u>58,409,095</u>	<u>36,584,839</u>	<u>21,824,256</u>	<u>37.4%</u>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	(4,382)	(3,280,382)	2,287,359		
<b>Working Capital, Beginning of Period</b>					
	<u>20,740,663</u>	<u>17,487,605</u>	<u>17,487,605</u>		
<b>Working Capital, End of Period</b>					
	<u>\$ 20,736,281</u>	<u>\$ 14,207,222</u>	<u>\$ 19,774,964</u>		
Contingency Reserve Percent	37.6%	24.3%	33.9%		
Estimated Net Revenues Available for Debt Service			22,701,438		
Annual Debt Service for 2021			19,120,236		
Estimated Debt Service Coverage			119%		

**City of Fort Smith  
Budget Comparison Summary  
Solid Waste Operating Fund  
Nine Months Ended September 30, 2021**

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	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Service Charges and Fees	\$ 16,950,000	\$ 16,950,000	\$ 13,513,084	\$ 3,436,916	20.3%
Miscellaneous	15,000	37,888	34,029	3,858	10.2%
<b>Total Revenues</b>	<u>16,965,000</u>	<u>16,987,888</u>	<u>13,547,113</u>	<u>3,440,775</u>	<u>20.3%</u>
<b>Expenditures</b>					
Policy and Administration Services	384,318	430,967	276,781	154,186	35.8%
Management Services	1,309,312	1,687,374	1,008,570	678,805	40.2%
Operation Services	11,320,697	11,660,110	7,069,891	4,590,219	39.4%
Non-Departmental	3,834,000	3,834,000	2,875,500	958,500	25.0%
<b>Total Expenditures</b>	<u>16,848,328</u>	<u>17,612,452</u>	<u>11,230,742</u>	<u>6,381,710</u>	<u>36.2%</u>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	116,672	(624,564)	2,316,371		
<b>Working Capital, Beginning of Period</b>					
	<u>14,082,923</u>	<u>14,248,432</u>	<u>14,248,432</u>		
<b>Working Capital, End of Period</b>					
	14,199,595	13,623,868	16,564,803		
Adjustment for CIP Transfers	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>		
<b>Adjusted Working Capital, End of Period</b>					
	<u>\$ 6,199,595</u>	<u>\$ 5,623,868</u>	<u>\$ 8,564,803</u>		
Contingency Reserve Percent	36.8%	31.9%	48.6%		



**City of Fort Smith**  
**Statement of Program Expenditures**  
**General Fund**  
**Nine Months Ended September 30, 2021**

	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 99,850	\$ 114,621	\$ 89,839	\$ 24,782	21.6%
4101 Board of Directors	36,222	69,268	52,132	17,136	24.7%
4102 City Administrator	120,355	138,872	82,745	56,127	40.4%
4201 District Court	1,558,950	1,582,958	915,672	667,286	42.2%
4202 City Prosecutor	195,886	197,943	146,759	51,184	25.9%
4203 Public Defender	92,500	92,500	69,375	23,125	25.0%
4204 City Attorney	259,000	259,000	165,779	93,221	36.0%
4206 District Court - State Division	41,500	42,016	28,575	13,441	32.0%
4207 District Court - DWI Court	58,000	58,000	3,868	54,132	93.3%
4405 Internal Auditor	75,339	76,846	48,225	28,620	37.2%
<b>Total Policy and Administration Services Division</b>	<b>2,537,601</b>	<b>2,632,024</b>	<b>1,602,970</b>	<b>1,029,054</b>	<b>39.1%</b>
<b>Management Services</b>					
4104 Human Resources	198,513	200,447	134,046	66,401	33.1%
4105 City Clerk	92,960	105,511	61,030	44,481	42.2%
4301 Finance	319,349	351,233	216,989	134,244	38.2%
4306 Purchasing	200,509	204,216	143,777	60,439	29.6%
4401 Information & Technology Svcs	1,452,088	2,289,639	1,335,195	954,443	41.7%
5520 Citizens Service	24,637	24,777	13,868	10,909	44.0%
<b>Total Management Services Division</b>	<b>2,288,055</b>	<b>3,175,823</b>	<b>1,904,906</b>	<b>1,270,917</b>	<b>40.0%</b>
<b>Development Services</b>					
4103 Engineering	30,522	30,854	19,425	11,428	37.0%
4106 Planning & Zoning	542,860	548,968	316,392	232,575	42.4%
4108 Building Safety	943,312	1,009,464	582,837	426,627	42.3%
<b>Total Development Services Division</b>	<b>1,516,694</b>	<b>1,589,285</b>	<b>918,655</b>	<b>670,630</b>	<b>42.2%</b>
<b>Police Services</b>					
4701 Administration	2,580,802	1,916,292	944,779	971,512	50.7%
4702 Support Services	3,611,904	5,618,973	2,249,435	3,369,538	60.0%
4703 Investigations	2,627,655	2,885,933	1,929,514	956,420	33.1%
4704 Patrol	6,990,003	7,197,090	4,417,495	2,779,595	38.6%
4706 Airport Services	219,118	221,185	135,596	85,589	38.7%
4707 Animal Control	910,055	1,062,506	675,870	386,636	36.4%
<b>Total Police Services Division</b>	<b>16,939,537</b>	<b>18,901,979</b>	<b>10,352,689</b>	<b>8,549,291</b>	<b>45.2%</b>
<b>Fire Services</b>					
4801 Administration, Training, Prevent	891,382	931,967	667,286	264,681	28.4%
4802 Suppression	10,888,632	10,945,794	7,794,101	3,151,693	28.8%
4804 Training	270,187	313,187	181,716	131,471	42.0%
<b>Total Fire Services Division</b>	<b>12,050,201</b>	<b>12,190,948</b>	<b>8,643,104</b>	<b>3,547,844</b>	<b>29.1%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**General Fund**  
**Nine Months Ended September 30, 2021**

	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Operation Services</b>					
<b>Parks &amp; Recreation</b>					
6201 Parks Maintenance	\$ 1,252,441	\$ 1,389,460	\$ 884,571	\$ 504,889	36.3%
6202 Oak Cemetery	136,340	184,206	92,883	91,323	49.6%
6204 Community Centers	160,162	202,150	86,078	116,072	57.4%
6205 Aquatics	171,577	172,774	66,210	106,564	61.7%
6206 Riverfront/Downtown Maintenan	356,802	669,692	169,382	500,310	74.7%
6207 The Park at West End	31,179	31,364	14,386	16,978	54.1%
<b>Total Parks and Recreation Division</b>	<u>2,108,501</u>	<u>2,649,646</u>	<u>1,313,510</u>	<u>1,336,136</u>	<u>50.4%</u>
<b>Public Transit</b>					
6550 Transit	<u>2,563,233</u>	<u>6,818,575</u>	<u>1,986,367</u>	<u>4,832,208</u>	<u>70.9%</u>
<b>Health</b>					
6101 Health	<u>188,171</u>	<u>191,668</u>	<u>113,809</u>	<u>77,859</u>	<u>40.6%</u>
<b>Total Operation Services</b>	<u>4,859,905</u>	<u>9,659,890</u>	<u>3,413,687</u>	<u>6,246,203</u>	<u>64.7%</u>
<b>Non-Departmental</b>					
6600 Non-Departmental	<u>2,626,257</u>	<u>7,626,257</u>	<u>2,608,490</u>	<u>5,017,767</u>	<u>65.8%</u>
<b>Total</b>	<u><u>\$ 42,818,251</u></u>	<u><u>\$ 55,776,206</u></u>	<u><u>\$ 29,444,500</u></u>	<u><u>\$ 26,331,706</u></u>	<u><u>47.2%</u></u>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**Street Maintenance Fund**  
**Nine Months Ended September 30, 2021**

	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 12,481	\$ 14,328	\$ 11,230	\$ 3,098	21.6%
4101 Board of Directors	10,349	19,791	14,895	4,896	24.7%
4102 City Administrator	53,491	61,721	36,776	24,945	40.4%
4204 City Attorney	129,500	129,500	82,890	46,610	36.0%
4405 Internal Auditor	18,835	19,211	12,056	7,155	37.2%
<b>Total Policy and Administration Services Division</b>	<b>224,656</b>	<b>244,551</b>	<b>157,846</b>	<b>86,705</b>	<b>35.5%</b>
<b>Management Services</b>					
4104 Human Resources	56,718	57,271	38,299	18,972	33.1%
4105 City Clerk	26,560	30,146	17,437	12,709	42.2%
4301 Finance	177,416	195,129	120,549	74,580	38.2%
4306 Purchasing	80,204	81,686	57,511	24,176	29.6%
4401 Information & Technology Svcs	392,456	618,821	360,864	257,958	41.7%
5520 Citizens Service	61,592	61,943	34,671	27,272	44.0%
<b>Total Management Services Division</b>	<b>794,946</b>	<b>1,044,997</b>	<b>629,330</b>	<b>415,666</b>	<b>39.8%</b>
<b>Development Services</b>					
4103 Engineering	76,305	77,134	48,563	28,571	37.0%
<b>Operation Services</b>					
<b>Streets and Traffic Control</b>					
5101 Administration	592,651	742,424	491,339	251,085	33.8%
5302 Street Construction	683,459	688,935	410,713	278,222	40.4%
5303 Street Drainage	1,041,258	1,186,401	786,775	399,626	33.7%
5304 Street Maintenance	890,457	953,612	638,788	314,825	33.0%
5305 Sidewalk Construction	910,003	906,012	515,338	390,674	43.1%
5401 Traffic Control	1,093,133	1,105,380	819,679	285,701	25.8%
5403 Street Lighting	1,050,000	1,050,000	709,253	340,747	32.5%
<b>Total Streets and Traffic Control</b>	<b>6,260,961</b>	<b>6,632,764</b>	<b>4,372,038</b>	<b>2,260,726</b>	<b>34.1%</b>
<b>Parks &amp; Recreation</b>					
6201 Parks Maintenance	221,019	245,199	156,101	89,098	36.3%
<b>Total Operation Services</b>	<b>6,481,980</b>	<b>6,877,963</b>	<b>4,528,138</b>	<b>2,349,824</b>	<b>34.2%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	558,080	558,080	-	558,080	100.0%
<b>Total</b>	<b>\$ 8,135,967</b>	<b>\$ 8,802,724</b>	<b>\$ 5,363,878</b>	<b>\$ 3,438,846</b>	<b>39.1%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**Water & Sewer Operating Fund**  
**Nine Months Ended September 30, 2021**

	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 84,872	\$ 97,428	\$ 76,363	\$ 21,065	21.6%
4101 Board of Directors	47,865	91,533	68,889	22,644	24.7%
4102 City Administrator	314,259	362,610	216,057	146,554	40.4%
4405 Internal Auditor	169,513	172,903	108,507	64,396	37.2%
<b>Total Policy and Administration Services Division</b>	<b>616,509</b>	<b>724,474</b>	<b>469,816</b>	<b>254,659</b>	<b>35.2%</b>
<b>Management Services</b>					
4104 Human Resources	198,513	200,447	134,046	66,401	33.1%
4105 City Clerk	122,840	139,425	80,646	58,779	42.2%
4301 Finance	745,148	819,543	506,308	313,235	38.2%
4306 Purchasing	247,295	251,866	177,325	74,541	29.6%
4401 Information & Technology Svcs	1,177,368	1,856,464	1,082,591	773,873	41.7%
5520 Citizens Service	923,879	929,145	520,059	409,086	44.0%
<b>Total Management Services Division</b>	<b>3,415,043</b>	<b>4,196,890</b>	<b>2,500,975</b>	<b>1,695,916</b>	<b>40.4%</b>
<b>Development Services</b>					
4103 Engineering	122,088	123,414	77,701	45,713	37.0%
4106 Planning & Zoning	167,034	168,913	97,351	71,562	42.4%
<b>Total Development Services Division</b>	<b>289,122</b>	<b>292,327</b>	<b>175,052</b>	<b>117,275</b>	<b>40.1%</b>
<b>Operation Services</b>					
5501 Utility Administration	1,146,712	1,227,464	621,227	606,237	49.4%
5520 Citizens Service	-	212,000	77,320	134,680	63.5%
5521 Business & Finance	1,264,003	1,324,354	689,893	634,461	47.9%
5522 Communications & Training	769,288	841,528	413,941	427,587	50.8%
5523 Engineering & Technology	2,831,405	2,855,451	1,444,715	1,410,736	49.4%
5590 Non-Capital Projects	1,715,000	1,756,175	276,678	1,479,498	84.2%
5656 Water Reclamation	4,520,022	4,921,776	2,847,186	2,074,590	42.2%
5556 Water Treatment	4,906,905	5,135,864	3,288,518	1,847,346	36.0%
5610 Water Line Maintenance	5,758,328	6,260,396	3,805,656	2,454,740	39.2%
5611 Water Reclamation Maintenance	3,345,313	3,635,317	2,299,466	1,335,851	36.7%
5618 Debt Service	19,120,035	19,120,035	14,136,666	4,983,369	26.1%
5625 Environmental Quality	1,822,584	1,851,537	1,126,622	724,914	39.2%
5626 Fleet, Bldg, Environ Maintenance	3,405,865	3,862,401	2,260,186	1,602,216	41.5%
<b>Total Operation Services</b>	<b>50,605,460</b>	<b>53,004,298</b>	<b>33,288,075</b>	<b>19,716,223</b>	<b>37.2%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	191,105	191,105	150,921	40,184	21.0%
<b>Total</b>	<b>\$ 55,117,239</b>	<b>\$ 58,409,095</b>	<b>\$ 36,584,839</b>	<b>\$ 21,824,256</b>	<b>37.4%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**Solid Waste Operating Fund**  
**Nine Months Ended September 30, 2021**

	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 22,466	\$ 25,790	\$ 20,214	\$ 5,576	21.6%
4101 Board of Directors	23,286	44,530	33,513	11,016	24.7%
4102 City Administrator	133,727	154,302	91,939	62,363	40.4%
4204 City Attorney	129,500	129,500	82,890	46,610	36.0%
4405 Internal Auditor	75,339	76,846	48,225	28,620	37.2%
<b>Total Policy and Administration Services Division</b>	<u>384,318</u>	<u>430,967</u>	<u>276,781</u>	<u>154,186</u>	<u>35.8%</u>
<b>Management Services</b>					
4104 Human Resources	85,077	85,906	57,448	28,458	33.1%
4105 City Clerk	59,760	67,829	39,233	28,595	42.2%
4301 Finance	266,124	292,694	180,824	111,870	38.2%
4306 Purchasing	100,255	102,108	71,889	30,219	29.6%
4401 Information & Technology Svcs	588,684	928,232	541,295	386,936	41.7%
5520 Citizens Service	209,413	210,606	117,880	92,726	44.0%
<b>Total Management Services Division</b>	<u>1,309,312</u>	<u>1,687,374</u>	<u>1,008,570</u>	<u>678,805</u>	<u>40.2%</u>
<b>Operation Services - Solid Waste</b>					
5520 Citizens Service	-	53,000	19,330	33,670	63.5%
6301 Administration	704,971	885,409	563,582	321,827	47.7%
6302 Residential Collections	2,257,112	2,268,586	1,555,678	712,908	31.4%
6303 Commercial Collections	1,296,732	1,371,004	848,375	522,628	38.1%
6304 Fleet & Grounds Maintenance	1,255,628	1,267,620	720,327	547,293	43.2%
6305 Sanitary Landfill	3,895,232	3,954,280	2,505,855	1,448,425	36.6%
6307 Industrial Collections	1,131,973	1,081,609	735,926	345,683	32.0%
6308 Waste Reduction	779,049	778,603	120,817	657,786	84.5%
<b>Total Operation Services</b>	<u>11,320,697</u>	<u>11,660,110</u>	<u>7,069,891</u>	<u>4,590,219</u>	<u>40.2%</u>
<b>Non-Departmental</b>					
6600 Non-Departmental	3,834,000	3,834,000	2,875,500	958,500	25.0%
<b>Total</b>	<u>\$ 16,848,328</u>	<u>\$ 17,612,452</u>	<u>\$ 11,230,742</u>	<u>\$ 6,381,710</u>	<u>33.1%</u>

**City of Fort Smith**  
**Schedule of Outstanding Utility Billing Receivables**  
**September 30, 2021**

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	<u>1-30 Days</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>&gt;120 Days</u>	<u>Total</u>
Sewer	\$ 1,506,954	\$ 103,971	\$ 54,184	\$ 87,317	\$ 623,450	\$ 2,375,876
Water	974,925	51,342	59,135	24,526	243,942	1,353,871
Sanitation	436,857	46,319	24,722	27,448	191,338	726,684
Late Fees	11,825	20,821	7,470	10,649	41,336	92,101
Fire Protection	4,182	79	5	18	206	4,490
Service Charges	783	116	145	87	1,247	2,378
Total	<u>\$ 2,935,527</u>	<u>\$ 222,647</u>	<u>\$ 145,662</u>	<u>\$ 150,044</u>	<u>\$ 1,101,519</u>	<u>\$ 4,555,400</u>

Outstanding Payment Plan Receivables      \$ 720,677

**City of Fort Smith  
Treasury Report  
September 30, 2021**

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<u>Pooled Cash Bank Accounts</u>	<u>Interest Rate</u>	<u>Bank Balance</u>
Savings	0.05%	\$ 119,240,510
Operating	0.05%	4,715,807
Accounts payable	0.05%	1,091,301
Payroll	0.05%	427,876
E-checks	0.05%	100,109
		<u>\$ 125,575,603</u>
<u>Restricted Bank Accounts</u>		<u>Bank Balance</u>
American Rescue Protection Act Fund		\$ 10,610,317
Community Development Block Grant		87,484
Home Investment Trust Fund Fund		955
		<u>\$ 10,698,756</u>
<u>Escrow Investment Account</u>		<u>Fair Value</u>
SEP Line Replacement Escrow		\$ 184,572
<u>Bond Trust Accounts</u>		<u>Fair Value</u>
Sales and Use Tax Bond Fund		\$ 9,506,986
Series 2012 Sales and Use Tax Debt Service Reserve		5,533,000
Series 2014 Sales and Use Tax Debt Service Reserve		1,714,750
Series 2011 Bond Fund		1,860,169
Series 2015 Bond Fund		1,909,500
Series 2015 Debt Service Reserve		2,331,150
Series 2016 Bond Fund		4,402,697
Series 2018 Bond Fund		7,460,023
Series 2018 Construction Fund		43,005,711
		<u>\$ 77,723,986</u>
<u>Pooled Investment Account</u>		<u>Fair Value</u>
G/S Financial Square Govt Mmkt #465		\$ 5,076,599
US Treasury Bill Due 10/21/2021		4,999,129
US Treasury Note 2.00% Dtd 11/15/2011 Due 11/15/2021		5,011,900
Pioneer Multi-Asset Ultrashort Income Fund Class Y #7716		160,614
		<u>\$ 15,248,242</u>
<u>Solid Waste Landfill Sinking and Constructions Fund</u>		<u>Fair Value</u>
Investments pledged as collateral for ADEQ Line of Credit		\$ 9,049,195