

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 General property taxes	\$27,276,348	\$9,092,116	\$10,414,541	\$1,322,425	\$10,094,374
2 Sales taxes	96,684,815	32,228,272	32,036,691	(191,581)	30,669,985
3 Licenses and permits	11,026,550	3,675,517	7,293,928	3,618,411	7,249,146
4 Intergovernmental	7,002,433	2,334,144	0	(2,334,144)	0
5 Charges for services	11,332,650	3,777,550	2,250,940	(1,526,610)	2,359,902
6 Fines and fees	3,161,210	1,053,737	884,569	(169,167)	992,490
7 Utility franchise fees	28,744,707	9,581,569	8,673,526	(908,043)	8,366,798
8 Investment income	200,000	66,667	73,985	7,318	198,736
9 Miscellaneous	766,826	255,609	352,766	97,157	521,324
10 TOTAL REVENUES	<u>186,195,539</u>	<u>62,065,180</u>	<u>61,980,947</u>	<u>(84,233)</u>	<u>60,452,755</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	28,048,754	9,349,585	9,818,469	(468,884)	9,810,543
12 Board of Directors	340,810	113,603	116,525	(2,921)	102,701
13 Community Programs	406,430	135,477	133,404	2,073	134,166
14 City Attorney	1,808,636	602,879	604,592	(1,713)	550,697
15 District Court - First Division (Criminal)	1,404,076	468,025	436,373	31,652	418,996
16 District Court - Third Division (Environmental)	626,454	208,818	211,391	(2,573)	203,786
17 District Court - Second Division (Traffic)	1,248,245	416,082	454,395	(38,313)	429,270
18 Finance	3,151,710	1,050,570	1,065,658	(15,088)	988,346
19 Human Resources	1,673,177	557,726	583,658	(25,932)	480,243
20 Information Technology	4,617,248	1,539,083	1,228,708	310,374	1,181,908
21 Planning and Development	2,431,892	810,631	711,826	98,804	723,267
22 TOTAL GENERAL GOVERNMENT	<u>45,757,432</u>	<u>15,252,477</u>	<u>15,364,999</u>	<u>(112,521)</u>	<u>15,023,923</u>
23 PUBLIC WORKS	1,121,418	373,806	295,488	78,318	301,551
24 PARKS & RECREATION	9,721,377	3,240,459	2,791,048	449,411	2,960,862
25 RIVERMARKET	1,209,164	403,055	386,201	16,854	250,705
26 GOLF	2,308,677	769,559	822,568	(53,009)	752,703
27 JIM DAILEY FITNESS & AQUATICS	892,948	297,649	255,538	42,111	292,893
28 ZOO	6,610,193	2,203,398	1,942,385	261,013	2,144,212
29 FIRE	46,028,671	15,342,890	15,036,436	306,454	13,733,340
30 POLICE	67,870,762	22,623,587	20,827,584	1,796,004	21,155,770
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,469,966	1,823,322	1,593,683	229,639	1,581,635
32 VACANCY SAVINGS	(3,744,476)	(1,248,159)	0	(1,248,159)	0
33 TOTAL EXPENDITURES	<u>183,246,132</u>	<u>61,082,044</u>	<u>59,315,930</u>	<u>1,766,114</u>	<u>58,197,594</u>
34 REVENUES OVER (UNDER) EXPENDITURES	2,949,407	983,136	2,665,016	1,681,880	2,255,161
OTHER FINANCING SOURCES/(USES):					
35 CARRYOVER - PRIOR YEAR	550,000	183,333	550,000	366,667	0
36 TRANSFERS IN	7,994,672	2,664,891	3,741,616	1,076,726	5,446,898
37 TRANSFERS OUT	(11,494,079)	(3,831,360)	(10,494,079)	(6,662,719)	(10,156,260)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
38 EXPENDITURES AND OTHER FINANCING USES	0	(2,664,891)	(3,537,446)	(4,614,172)	(2,454,201)
39 BEGINNING FUND BALANCE	20,460,635	20,460,635	20,460,635	0	19,598,183
40 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$20,460,635</u>	<u>\$17,795,744</u>	<u>\$16,923,188</u>	<u>(\$4,614,172)</u>	<u>\$17,143,982</u>

Note 1: Total encumbrances included in the reported expenditures are \$789,375.

Note 2: This presentation includes Fund 100A restricted reserves of \$9,418,000.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2014 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$30,320	\$30,320	\$31,756
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	62,584	62,584	321,226
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>92,904</u>	<u>92,904</u>	<u>352,982</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	578,958	(578,958)	744,432
8 City Attorney	0	0	0	0	797
9 Finance	0	0	0	0	0
10 Information Technology	0	0	0	0	0
11 Human Resources	0	0	(14)	14	(3)
12 Planning	0	0	0	0	0
13 Community Programs	0	0	1,488,909	(1,488,909)	1,023,496
14 Public Works	0	0	640,759	(640,759)	454,568
15 Parks and Recreation	0	0	43,399	(43,399)	15,298
16 Jim Dailey Fitness and Aquatics	0	0	0	0	17,053
16 Fire	0	0	0	0	375,000
17 Police	0	0	(38,062)	38,062	0
18 Housing	0	0	210,700	(210,700)	355,794
19 Fleet	0	0	882,844	(882,844)	612,114
20 Zoo	0	0	55,781	(55,781)	75,575
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,863,276</u>	<u>(3,863,276)</u>	<u>3,674,124</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,770,372)	(3,770,372)	(3,321,142)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,494,069	9,494,069	9,111,760
24 Transfers Out	0	0	(550,000)	(550,000)	(67,371)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	5,173,698	5,173,698	5,723,247
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,811,429</u>	<u>13,811,429</u>	<u>15,926,526</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$18,985,127</u>	<u>\$18,985,127</u>	<u>\$21,649,772</u>

Note 1: As of April 30, 2015, fund balance is composed of 293 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2014 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,489,300	\$1,829,767	\$2,148,443	\$318,677	\$2,081,640
2 Intergovernmental	12,672,900	4,224,300	3,889,673	(334,627)	4,777,055
3 Charges for services	14,700	4,900	6,764	1,864	3,995
4 Investment income	38,600	12,867	25,900	13,033	30,351
5 Miscellaneous	120,000	40,000	126,340	86,340	45,488
6 TOTAL REVENUES	<u>18,335,500</u>	<u>6,111,833</u>	<u>6,197,119</u>	<u>85,286</u>	<u>6,938,529</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,116,215	372,072	210,533	161,538	196,305
8 Operations Administration	639,662	213,221	216,794	(3,573)	232,149
9 Street & Drainage Maintenance	9,385,249	3,128,416	2,376,030	752,386	2,205,237
10 Storm Drainage Maintenance	970,330	323,443	303,985	19,459	276,219
11 Work Pool	188,669	62,890	37,231	25,659	25,744
12 Resource Control & Scheduling	399,335	133,112	133,301	(189)	125,052
13 Control Devices	912,765	304,255	220,266	83,989	248,630
14 Signals	831,961	277,320	236,319	41,002	244,342
15 Parking Meters	107,143	35,714	37,762	(2,048)	32,737
16 Civil Engineering	1,472,255	490,752	472,780	17,972	427,524
17 Traffic Engineering	3,280,654	1,093,551	1,070,632	22,919	1,063,078
18 Parking Enforcement	276,771	92,257	67,477	24,780	70,286
19 TOTAL EXPENDITURES	<u>19,581,009</u>	<u>6,527,003</u>	<u>5,383,108</u>	<u>1,143,895</u>	<u>5,147,301</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(1,245,509)	(415,170)	814,012	1,229,181	1,791,227
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,714,726	571,575	1,355,700	784,125	1,355,700
22 Transfers Out	(469,217)	(156,406)	(504,217)	(347,811)	(461,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,665,495	1,665,495	2,685,710
24 BEGINNING FUND BALANCE	<u>8,913,184</u>	<u>8,913,184</u>	<u>8,913,184</u>	<u>0</u>	<u>5,846,782</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$8,913,184</u>	<u>\$8,913,184</u>	<u>\$10,578,678</u>	<u>\$1,665,495</u>	<u>\$8,532,492</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2015 fund balance in Fund 205 is \$354,943.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	29,205	(29,205)	24,654
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>29,205</u>	<u>(29,205)</u>	<u>24,654</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(29,205)	(29,205)	(24,654)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(29,205)	(29,205)	(24,654)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,148</u>	<u>384,148</u>	<u>141,636</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$354,943</u>	<u>\$354,943</u>	<u>\$116,982</u>

Note 1: As of April 30, 2015, special project commitments for 7 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	341	341	172
3 Miscellaneous	0	0	141,229	141,229	103,730
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>141,571</u>	<u>141,571</u>	<u>103,901</u>
EXPENDITURES:					
5 Police	0	0	99,192	(99,192)	58,905
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>99,192</u>	<u>(99,192)</u>	<u>58,905</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	42,378	42,378	44,996
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	42,378	42,378	44,996
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>38,559</u>	<u>38,559</u>	<u>0</u>
12 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$80,937</u></u>	<u><u>\$80,937</u></u>	<u><u>\$44,996</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$141,586	\$141,586	\$265,782
2 Charges for services	0	0	676,235	676,235	526,914
3 Fines and fees	0	0	353,920	353,920	440,409
4 Interest income	0	0	2,923	2,923	12,390
5 Miscellaneous	0	0	335,012	335,012	413,552
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,509,676</u>	<u>1,509,676</u>	<u>1,659,047</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	18,045	(18,045)	45,514
9 Community Programs	0	0	17,931	(17,931)	16,523
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	9,863
12 District Court - Second Division (Traffic)	0	0	62,505	(62,505)	4,030
13 District Court - Third Division (Environmental)	0	0	4,357	(4,357)	354
14 Finance	0	0	275,375	(275,375)	244,412
15 Human Resources	0	0	44,783	(44,783)	52,047
16 Information Technology	0	0	0	0	0
17 Planning	0	0	3,452	(3,452)	7,901
18 Fleet	0	0	75,281	(75,281)	364,309
19 Public Works	0	0	114,297	(114,297)	56,397
20 Parks and Recreation	0	0	657,367	(657,367)	733,805
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	206,357	(206,357)	351,017
23 Police	0	0	87,450	(87,450)	85,121
24 Housing	0	0	51,552	(51,552)	39,781
25 Zoo	0	0	0	0	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,618,752</u>	<u>(1,618,752)</u>	<u>2,011,075</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(109,076)	(109,076)	(352,028)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	(9,490)	(9,490)	0
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(118,566)	(118,566)	(352,028)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,667,458</u>	<u>2,667,458</u>	<u>2,517,066</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,548,892</u>	<u>\$2,548,892</u>	<u>\$2,165,037</u>

Note 1: Fund balance is comprised of 85 special projects with appropriations totaling \$5,003,250 and 11 special projects with negative balances of \$2,449,596.

City of Little Rock, Arkansas
 Monthly Financial Report
 Infrastructure Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	997
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>997</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	997
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	-	0
7 Transfers Out	0	0	0	0	0
8 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	997
9 BEGINNING FUND BALANCE	0	0	0	0	0
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$997</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2014 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,276,063	\$1,276,063	\$630,302
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,002	4,002	4,637
4 Miscellaneous	0	0	(668,954)	(668,954)	10,000
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>611,111</u>	<u>611,111</u>	<u>644,938</u>
EXPENDITURES:					
5 General Government	0	0	1,419,322	(1,419,322)	1,720,873
6 Public Works	0	0	4,248	(4,248)	402,189
7 Parks & Recreation	0	0	64,273	(64,273)	93,726
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	0
10 Police	0	0	15,757	(15,757)	144,139
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,503,601</u>	<u>(1,503,601)</u>	<u>2,360,927</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(892,490)	(892,490)	(1,715,989)
OTHER FINANCING SOURCES (USES):					
13 Transfers In	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(892,490)	(892,490)	(1,715,989)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>998,577</u>	<u>998,577</u>	<u>1,028,873</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$106,087</u>	<u>\$106,087</u>	<u>(\$687,115)</u>

Expenditures include:	
Expended	\$650,813
Encumbered	<u>852,788</u>
	<u>\$1,503,601</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$308,090	\$308,090	\$323,855
2 Interest income	0	0	0	0	123
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>308,090</u>	<u>308,090</u>	<u>323,978</u>
EXPENDITURES:					
5 Police	0	0	556,141	(556,141)	523,330
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>556,141</u>	<u>(556,141)</u>	<u>523,330</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(248,051)	(248,051)	(199,353)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(248,051)	(248,051)	(199,353)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,633</u>	<u>84,633</u>	<u>84,634</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$163,418)</u>	<u>(\$163,418)</u>	<u>(\$114,720)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$257,232	\$257,232	(\$284,568)
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	29	29	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>257,262</u>	<u>257,262</u>	<u>(284,568)</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	400,575	(400,575)	883,533
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>400,575</u>	<u>(400,575)</u>	<u>883,533</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(143,313)	(143,313)	(1,168,101)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(143,313)	(143,313)	(1,168,101)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,132,298</u>	<u>1,132,298</u>	<u>1,318,968</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$988,985</u>	<u>\$988,985</u>	<u>\$150,867</u>

Expenditures include:	
Expended	\$304,635
Encumbered	<u>95,940</u>
	<u>\$400,575</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,282,695	\$1,282,695	\$91,379
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,282,695</u>	<u>1,282,695</u>	<u>91,379</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,092,649	(2,092,649)	670,615
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,092,649</u>	<u>(2,092,649)</u>	<u>670,615</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(809,954)	(809,954)	(579,235)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(809,954)	(809,954)	(579,235)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>403,140</u>	<u>403,140</u>	<u>350,660</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$406,815)</u>	<u>(\$406,815)</u>	<u>(\$228,575)</u>

Expenditures include:	
Expended	\$1,362,899
Encumbered	<u>729,750</u>
	<u>\$2,092,649</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,421	\$1,421	\$10,934
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	1	1	231
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,422</u>	<u>1,422</u>	<u>11,166</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	8,858	(8,858)	13,335
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,858</u>	<u>(8,858)</u>	<u>13,335</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,436)	(7,436)	(2,169)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(7,436)</u>	<u>(7,436)</u>	<u>(2,169)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>40,011</u>	<u>40,011</u>	<u>63,693</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$32,575</u>	<u>\$32,575</u>	<u>\$61,524</u>

Expenditures include:

Expended	\$8,858
Encumbered	<u>0</u>
	<u>\$8,858</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	94	94	942
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>94</u>	<u>94</u>	<u>942</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	-	0	9,323
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	4,804	(4,804)	98,731
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,804</u>	<u>(4,804)</u>	<u>108,054</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,710)	(4,710)	(107,112)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,710)	(4,710)	(107,112)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>27,245</u>	<u>27,245</u>	<u>121,975</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$22,535</u>	<u>\$22,535</u>	<u>\$14,863</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$5,982,470	\$5,982,470	\$5,601,208
2 Interest income	0	0	93,450	93,450	216,045
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,075,920</u>	<u>6,075,920</u>	<u>5,817,253</u>
EXPENDITURES:					
5 General Government	0	0	0	0	730,199
6 Housing	0	0	0	0	0
7 Public Works	0	0	4,384,742	(4,384,742)	2,968,768
8 Parks and Recreation	0	0	453,845	(453,845)	791,154
9 Fire	0	0	0	0	597,078
10 Police	0	0	578,641	(578,641)	12,203,878
11 Fleet	0	0	65,130	(65,130)	268,962
12 Zoo	0	0	617,050	(617,050)	579,428
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,099,409</u>	<u>(6,099,409)</u>	<u>18,139,466</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(23,488)	(23,488)	(12,322,213)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	(2,126,527)	(2,126,527)	(3,664,647)
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,150,016)	(2,150,016)	(15,986,860)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>27,960,670</u>	<u>27,960,670</u>	<u>30,053,840</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$25,810,654</u>	<u>\$25,810,654</u>	<u>\$14,066,981</u>
Expenditures include:					
			1,566,720		
			4,532,688		
			<u>\$6,099,409</u>		

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,090	1,090	3,015
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,090</u>	<u>1,090</u>	<u>3,015</u>
EXPENDITURES:					
5 Public Works	0	0	37,330	(37,330)	5,042
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>37,330</u>	<u>(37,330)</u>	<u>5,042</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(36,240)	(36,240)	(2,028)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(36,240)	(36,240)	(2,028)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>314,068</u>	<u>314,068</u>	<u>384,578</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$277,828</u>	<u>\$277,828</u>	<u>\$382,550</u>

Note 1: As of April 30, 2015, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$4,287.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks Capital Improvement Bond
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$16
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>488,776</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>488,776</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(488,760)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(488,760)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,457</u>	<u>1,457</u>	<u>479,634</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,457</u>	<u>\$1,457</u>	<u>(\$9,125)</u>

Note: The 2009 Parks Capital Improvement bonds were fully redeemed in 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	25	\$25	\$56
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>25</u>	<u>25</u>	<u>56</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>84</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>84</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(59)	(59)	(28)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(59)	(59)	(28)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,786</u>	<u>6,786</u>	<u>6,689</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,727</u>	<u>\$6,727</u>	<u>\$6,661</u>

Note 1: As of April 30, 2015, the fund balance has been allocated to 2 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bond
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$1
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	1
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	(202)	(202)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(201)	(201)	1
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>201</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$202</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
Monthly Financial Report
2012 Library Improvement Bond
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,473	\$1,473	\$1,218
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,473</u>	<u>1,473</u>	<u>1,218</u>
EXPENDITURES:					
4 General Government	0	0	408,159	(408,159)	3,388,226
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>408,159</u>	<u>(408,159)</u>	<u>3,388,226</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(406,686)	(406,686)	(3,387,009)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	202	202	1,050
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(406,484)	(406,484)	(3,385,959)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,196,971</u>	<u>5,196,971</u>	<u>11,677,751</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,790,487</u>	<u>\$4,790,487</u>	<u>\$8,291,792</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended April 30, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	(\$13,908)	(\$13,908)	\$10,898
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(13,908)</u>	<u>(13,908)</u>	<u>10,898</u>
EXPENDITURES:					
4 Public Works	0	0	15,050,860	(15,050,860)	4,681,474
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,050,860</u>	<u>(15,050,860)</u>	<u>4,681,474</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(15,064,768)	(15,064,768)	(4,670,576)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(15,064,768)	(15,064,768)	(4,670,576)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>46,530,285</u>	<u>46,530,285</u>	<u>56,320,727</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$31,465,517</u>	<u>\$31,465,517</u>	<u>\$51,650,152</u>

Expenditures include:	
Expended	4,178,814
Encumbered	<u>10,872,046</u>
Total	<u>\$15,050,860</u>

Note 1: As of April 30, 2015, the fund balance has been allocated to 41 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bond
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4	\$4	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	0	0	113,099	(113,099)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>113,099</u>	<u>(113,099)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(113,095)	(113,095)	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(113,095)	(113,095)	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>211,529</u>	<u>211,529</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$98,434</u>	<u>\$98,434</u>	<u>\$0</u>

Expenditures include:	
Expended	113,099
Encumbered	-
Total	<u><u>\$113,099</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,050	1,308,050	1,308,100
3 Interest income	0	0	36,451	36,451	4,386
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,344,501</u>	<u>1,344,501</u>	<u>1,312,486</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	837,703	(837,703)	833,364
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>837,703</u>	<u>(837,703)</u>	<u>833,364</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	506,798	506,798	479,122
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Bond Reoffering Premium	0	0	0	0	0
11 Discount on Bonds Issued	0	0	0	0	0
12 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
13 Transfer In	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	506,798	506,798	479,122
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,177,232</u>	<u>2,177,232</u>	<u>2,121,020</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,684,030</u>	<u>\$2,684,030</u>	<u>\$2,600,143</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2007 Infrastructure Debt Service Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,437,250	\$1,437,250	\$1,439,213
2 Interest income	0	0	3,276	3,276	3,603
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,440,526</u>	<u>1,440,526</u>	<u>1,442,816</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	144,313	(144,313)	167,794
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>144,313</u>	<u>(144,313)</u>	<u>167,794</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,296,214	1,296,214	1,275,022
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,296,214	1,296,214	1,275,022
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>26,306</u>	<u>26,306</u>	<u>19,736</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,322,519</u>	<u>\$1,322,519</u>	<u>\$1,294,758</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$322,043	\$322,043	\$317,880
2 Interest income	0	0	786	786	909
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>322,829</u>	<u>322,829</u>	<u>318,789</u>
EXPENDITURES:					
4 Debt Service	0	0	26,709	(26,709)	32,128
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>26,709</u>	<u>(26,709)</u>	<u>32,128</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	296,120	296,120	286,662
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	0	0	0	0	0
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	296,120	296,120	286,662
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,291</u>	<u>18,291</u>	<u>18,089</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$314,410</u>	<u>\$314,410</u>	<u>\$304,750</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2014 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,467,489	\$1,467,489	\$1,419,575
2 Interest Income	0	0	11,741	11,741	25,243
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,479,230</u>	<u>1,479,230</u>	<u>1,444,818</u>
EXPENDITURES:					
4 Debt Service	0	0	3,207,858	(3,207,858)	3,299,823
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,207,858</u>	<u>(3,207,858)</u>	<u>3,299,823</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,728,628)	(1,728,628)	(1,855,004)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,728,628)	(1,728,628)	(1,855,004)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,886,416</u>	<u>3,886,416</u>	<u>3,876,002</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,157,788</u>	<u>\$2,157,788</u>	<u>\$2,020,999</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,352,860	\$1,352,860	\$1,312,626
2 Interest Income	0	0	453	453	446
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,353,313</u>	<u>1,353,313</u>	<u>1,313,073</u>
EXPENDITURES:					
4 Debt Service	0	0	2,878,366	(2,878,366)	2,975,289
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,878,366</u>	<u>(2,878,366)</u>	<u>2,975,289</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,525,054)	(1,525,054)	(1,662,216)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	(1,050)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,525,054)	(1,525,054)	(1,663,266)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,522,130</u>	<u>3,522,130</u>	<u>3,544,612</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,997,077</u>	<u>\$1,997,077</u>	<u>\$1,881,347</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,454,957	\$4,454,957	\$4,318,346
2 Interest Income	0	0	475	475	(400)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,455,432</u>	<u>4,455,432</u>	<u>4,317,946</u>
EXPENDITURES:					
5 Debt Service	0	0	10,535,512	(10,535,512)	9,772,318
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,535,512</u>	<u>(10,535,512)</u>	<u>9,772,318</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,080,080)	(6,080,080)	(5,454,372)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,080,080)	(6,080,080)	(5,454,372)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,276,294</u>	<u>11,276,294</u>	<u>10,587,680</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,196,214</u>	<u>\$5,196,214</u>	<u>\$5,133,308</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended April 30, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	2,207	2,207	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>
EXPENDITURES:					
5 Debt Service	0	0	78,450	(78,450)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>78,450</u>	<u>(78,450)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(76,243)	(76,243)	0
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(76,243)	(76,243)	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>474,598</u>	<u>474,598</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$398,355</u>	<u>\$398,355</u>	<u>\$0</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,345,076	\$4,448,359	\$3,803,464	(\$644,895)	\$4,226,650
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,345,076</u>	<u>4,448,359</u>	<u>3,803,464</u>	<u>(644,895)</u>	<u>4,226,650</u>
OPERATING EXPENSES:					
4 Personnel Services	3,693,450	1,231,150	1,169,776	61,374	1,104,745
5 Supplies and materials	6,640,515	2,213,505	1,473,433	740,072	1,846,378
6 Services and other expenses	2,549,210	849,737	619,716	230,020	722,006
7 Repairs and maintenance	254,450	84,817	63,968	20,849	24,864
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	156,650	52,217	62,395	(10,178)	41,000
10 TOTAL OPERATING EXPENSES	<u>13,294,275</u>	<u>4,431,425</u>	<u>3,389,287</u>	<u>1,042,138</u>	<u>3,738,994</u>
11 OPERATING INCOME/(LOSS)	50,801	16,934	414,177	397,243	487,656
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	2,272	2,272	4,484
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	81,133	81,133	1,467,882
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>50,801</u>	<u>16,934</u>	<u>497,581</u>	<u>480,648</u>	<u>1,960,023</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>50,801</u>	<u>16,934</u>	<u>497,581</u>	<u>480,648</u>	<u>1,960,023</u>
21 BEGINNING NET POSITION	<u>4,106,834</u>	<u>4,106,834</u>	<u>4,106,834</u>	<u>0</u>	<u>2,603,208</u>
22 ENDING NET POSITION	<u>\$4,157,635</u>	<u>\$4,123,768</u>	<u>\$4,604,415</u>	<u>\$480,648</u>	<u>\$4,563,231</u>

Analysis of Net Position

Cash	
Operating	\$302,960
Debt Reserve	0
Receivable	727,811
Inventory	472,069
Capital Assets, net	2,977,859
Other Assets	450,446
Liabilities	<u>(326,730)</u>
Net Position	<u>\$4,604,415</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,382,410	\$460,803	\$415,753	(\$45,050)	\$501,858
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,382,410</u>	<u>460,803</u>	<u>415,753</u>	<u>(45,050)</u>	<u>501,858</u>
OPERATING EXPENSES:					
4 Personnel Services	693,048	231,016	235,383	(4,367)	214,760
5 Supplies and materials	47,384	15,795	10,896	4,899	8,277
6 Services and other expenses	562,980	187,660	178,019	9,641	199,963
7 Repairs and maintenance	23,832	7,944	5,792	2,152	5,765
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	31,900	10,633	10,634	(1)	10,634
10 TOTAL OPERATING EXPENSES	<u>1,359,144</u>	<u>453,048</u>	<u>440,724</u>	<u>12,324</u>	<u>439,400</u>
11 OPERATING INCOME/(LOSS)	23,266	7,755	(24,971)	(32,726)	62,459
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	29,343
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>23,266</u>	<u>7,755</u>	<u>(24,971)</u>	<u>(32,726)</u>	<u>91,801</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>23,266</u>	<u>7,755</u>	<u>(24,971)</u>	<u>(32,726)</u>	<u>91,801</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(641,606)</u>	<u>43,844</u>	<u>(685,450)</u>
22 ENDING NET POSITION	<u>(\$662,184)</u>	<u>(\$677,695)</u>	<u>(\$666,577)</u>	<u>\$11,118</u>	<u>(\$593,649)</u>

Analysis of Net Position

Cash	
Operating	(\$20,715)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	154,633
Other Assets	0
Liabilities	<u>(800,494)</u>
Net Position	<u>(\$666,577)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,524,000	\$5,841,333	\$5,917,507	\$76,174	\$5,842,426
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,524,000</u>	<u>5,841,333</u>	<u>5,917,507</u>	<u>76,174</u>	<u>5,842,426</u>
OPERATING EXPENSES:					
4 Personnel Services	5,307,784	1,769,261	1,651,646	117,615	1,673,139
5 Supplies and materials	1,668,363	556,121	245,114	311,007	397,766
6 Services and other expenses	3,529,400	1,176,467	959,222	217,244	1,085,645
7 Repairs and maintenance	3,218,465	1,072,822	1,048,666	24,156	1,030,357
8 Closure & Postclosure Costs	247,945	82,648	66,286	16,362	89,848
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	1,474,900	491,633	504,425	(12,792)	490,706
11 TOTAL OPERATING EXPENSES	<u>15,446,857</u>	<u>5,148,952</u>	<u>4,475,359</u>	<u>673,593</u>	<u>4,767,461</u>
12 OPERATING INCOME/(LOSS)	<u>2,077,143</u>	<u>692,381</u>	<u>1,442,148</u>	<u>749,767</u>	<u>1,074,965</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	50,000	16,667	32,786	16,119	75,725
14 Grants received	0	0	0	0	0
15 Interest expense	(223,550)	(74,517)	(72,346)	2,171	(93,029)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	3,000	1,000	18,577	17,577	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,906,593</u>	<u>635,531</u>	<u>1,421,165</u>	<u>785,634</u>	<u>1,057,660</u>
OPERATING TRANSFERS:					
20 Bond transfers in	0	0	0	0	0
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(1,457,072)	(485,691)	(1,457,072)	(971,381)	(1,564,863)
23 NET INCOME/(LOSS)	<u>449,521</u>	<u>149,840</u>	<u>(35,907)</u>	<u>(185,747)</u>	<u>(507,203)</u>
24 BEGINNING NET POSITION	<u>21,076,669</u>	<u>21,076,669</u>	<u>21,076,669</u>	<u>0</u>	<u>18,779,941</u>
25 ENDING NET POSITION	<u>\$21,526,190</u>	<u>\$21,226,510</u>	<u>\$21,040,762</u>	<u>(\$185,747)</u>	<u>\$18,272,738</u>

Analysis of Net Position

Cash	
Operating	\$7,961,180
Debt Reserve	1,102,730
Receivable	2,815,899
Inventory	0
Capital Assets, net	16,799,434
Other Assets	3,673
Liabilities	<u>(7,642,153)</u>
Net Position	<u>\$21,040,762</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended April 30, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2014 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$581,000	\$193,667	\$206,576	\$12,910	\$161,879
2 RiverMarket Parking	695,000	231,667	231,152	(514)	174,927
3 Business Licenses	273,600	91,200	292,372	201,172	273,596
4 Street Repairs	244,500	81,500	134,878	53,378	85,522
5 Parking Meters	394,400	131,467	140,798	9,331	135,754
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,188,500</u>	<u>729,500</u>	<u>1,005,777</u>	<u>276,277</u>	<u>831,678</u>
OPERATING EXPENSES:					
8 Statehouse Parking	474,182	158,061	137,669	20,391	162,005
9 RiverMarket Parking	615,991	205,330	162,002	43,329	189,997
10 Other	0	0	0	0	0
11 Depreciation and amortization	228,600	76,200	80,517	(4,317)	73,395
12 TOTAL OPERATING EXPENSES	<u>1,318,773</u>	<u>439,591</u>	<u>380,188</u>	<u>59,403</u>	<u>425,398</u>
13 OPERATING INCOME/(LOSS)	<u>869,727</u>	<u>289,909</u>	<u>625,590</u>	<u>335,681</u>	<u>406,280</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	7,800	2,600	2,543	(57)	7,847
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(163,233)	(160,119)	3,114	(166,352)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(28,801)	(9,600)	(11,066)	(1,466)	(9,905)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>359,026</u>	<u>119,675</u>	<u>456,947</u>	<u>337,272</u>	<u>237,871</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(359,026)	(119,675)	0	119,675	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>456,947</u>	<u>456,947</u>	<u>237,871</u>
24 BEGINNING NET POSITION	<u>449,125</u>	<u>449,125</u>	<u>449,125</u>	<u>0</u>	<u>469,502</u>
25 ENDING NET POSITION	<u>\$449,125</u>	<u>\$449,125</u>	<u>\$906,073</u>	<u>\$456,947</u>	<u>\$707,372</u>

Analysis of Net Position

Cash	
Operating	\$884,711
Debt Reserve	1,518,112
Receivable	140,586
Inventory	0
Capital Assets, net	7,003,684
Other Assets	461,266
Liabilities	<u>(9,102,287)</u>
Net Position	<u>\$906,073</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	2,236
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,236</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,236</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 Other Deductions	0	0	0	0	241
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>241</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,995</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,995</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$175,351	\$175,351	\$179,410
2 Plan members	0	0	8,684	8,684	12,743
3 General property taxes	0	0	477,452	477,452	591,114
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	1,443	1,443	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>662,930</u>	<u>662,930</u>	<u>783,268</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	844,126	844,126	523,210
8 Interest and dividends	0	0	398,469	398,469	513,675
9	0	0	1,242,595	1,242,595	1,036,885
10 Less investment expense	0	0	(160,839)	(160,839)	(169,185)
11 Net investment income (loss)	0	0	1,081,756	1,081,756	867,700
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,744,686</u>	<u>1,744,686</u>	<u>1,650,968</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,650,157	(3,650,157)	3,764,613
14 Administrative expenses	0	0	10,559	(10,559)	10,041
15	0	0	3,660,715	(3,660,715)	3,774,654
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,916,030)</u>	<u>(1,916,030)</u>	<u>(2,123,686)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>70,738,089</u>	<u>70,738,089</u>	<u>73,667,549</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$68,822,059</u>	<u>\$68,822,059</u>	<u>\$71,543,860</u>

Note 1: Net Position includes \$11,318,446 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	231,166
3 Participant Directed Transfer	0	0	349,034	349,034	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	1,573	1,573	2,753
7 Total Contributions	<u>0</u>	<u>0</u>	<u>350,607</u>	<u>350,607</u>	<u>233,919</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	202,374	202,374	254,797
9 Interest and dividends	0	0	219,146	219,146	88,730
10	0	0	421,520	421,520	343,527
11 Less investment expense	0	0	(36,550)	(36,550)	(29,752)
12 Net investment income (loss)	0	0	384,970	384,970	313,775
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>735,577</u>	<u>735,577</u>	<u>547,694</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	598,165	(598,165)	592,822
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>598,165</u>	<u>(598,165)</u>	<u>592,822</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>137,412</u>	<u>137,412</u>	<u>(45,128)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,212,060</u>	<u>12,212,060</u>	<u>11,853,955</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,349,471</u>	<u>\$12,349,471</u>	<u>\$11,808,827</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$64,770	\$64,770	\$185,824
2 Plan members	0	0	35,572	35,572	96,314
3 Participant Directed Transfer	0	0	68,486	68,486	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	2,617	2,617	6,896
7 Total Contributions	<u>0</u>	<u>0</u>	<u>171,444</u>	<u>171,444</u>	<u>289,034</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	377,034	377,034	(3,911,187)
9 Interest and dividends	0	0	344,572	344,572	192,083
10	0	0	721,606	721,606	(3,719,104)
11 Less investment expense	0	0	(59,887)	(59,887)	(86,177)
12 Net investment income (loss)	0	0	661,719	661,719	(3,805,281)
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>833,163</u>	<u>833,163</u>	<u>(3,516,247)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	739,687	(739,687)	17,232,775
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>739,687</u>	<u>(739,687)</u>	<u>17,232,775</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>93,476</u>	<u>93,476</u>	<u>(20,749,022)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>21,571,649</u>	<u>21,571,649</u>	<u>43,683,168</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$21,665,125</u>	<u>\$21,665,125</u>	<u>\$22,934,146</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$300,523	\$300,523	\$254,673
2 Plan members	0	0	55,013	55,013	51,678
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>355,536</u>	<u>355,536</u>	<u>306,350</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Interest and dividends	0	0	177,329	177,329	59,954
9	<u>0</u>	<u>0</u>	<u>177,329</u>	<u>177,329</u>	<u>59,954</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	177,329	177,329	59,954
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>532,865</u>	<u>532,865</u>	<u>366,305</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	208,684	(208,684)	3,287,555
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>208,684</u>	<u>(208,684)</u>	<u>3,287,555</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>324,182</u>	<u>324,182</u>	<u>(2,921,250)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,032,667</u>	<u>8,032,667</u>	<u>10,539,889</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,356,849</u>	<u>\$8,356,849</u>	<u>\$7,618,639</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	514,971	514,971	228,074
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>514,971</u>	<u>514,971</u>	<u>228,074</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	23,493	23,493	21,279
8 Interest and dividends	0	0	11,427	11,427	12,554
9	0	0	34,920	34,920	33,832
10 Less investment expense	0	0	(12,543)	(12,543)	(10,435)
11 Net investment income (loss)	0	0	22,377	22,377	23,397
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>537,348</u>	<u>537,348</u>	<u>251,471</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	0	0	537,348	537,348	251,471
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,389,440</u>	<u>2,389,440</u>	<u>2,096,711</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,926,789</u>	<u>\$2,926,789</u>	<u>\$2,348,184</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 14, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended April 30, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,188,026	\$1,188,026	\$797,416
2 Plan members	0	0	614,609	614,609	400,374
3 Participant Directed Transfer	0	0	190,889	190,889	23,933,699
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	4,054	4,054	4,860
7 Total Contributions	<u>0</u>	<u>0</u>	<u>1,997,578</u>	<u>1,997,578</u>	<u>25,136,349</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	501,170	501,170	(376,840)
9 Interest and dividends	0	0	469,275	469,275	49,577
10	0	0	970,445	970,445	(327,263)
11 Less investment expense	0	0	(101,540)	(101,540)	(31,780)
12 Net investment income (loss)	0	0	868,905	868,905	(359,043)
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,866,482</u>	<u>2,866,482</u>	<u>24,777,307</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	268,225	(268,225)	3,313
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>268,225</u>	<u>(268,225)</u>	<u>3,313</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,598,257</u>	<u>2,598,257</u>	<u>24,773,993</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>30,808,927</u>	<u>30,808,927</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$33,407,184</u>	<u>\$33,407,184</u>	<u>\$24,773,993</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund, the 401(a) Pension Fund, and other available sources.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended April 30, 2015
(Unaudited)

Accrual Basis of Accounting means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Revenue(s) means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

Expenditures means decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental fund accounting.

Expenses mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Fund Balance means the difference between assets and liabilities reported in the governmental fund. The Fund Balance is the excess of revenue or expenditures that has accumulated since the inception of the fund.

Note: The financials reports for all funds are prepared using the accrual basis of accounting.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended April 30, 2015

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	3,223,770	7,724,018	1,073,245	27,524,581	0	39,545,614	789,375
108 General - Special Projects				531,568		531,568	1,279,834
110 Seized Money						0	40,920
200 Street				5,473,063		5,473,063	103,459
205 Street - Special Projects						0	1,744
210 Special Projects				3,861		3,861	326,447
220 911						0	0
230 CDBG						0	95,940
240 HIPP						0	729,750
250 NHSP						0	0
270 Grants				1,417,964		1,417,964	852,788
304 1998 Capital Improvement - Infrastructure						0	25,984
305 2009 Capital Improvements						0	0
310 Issuance and Reserve Fund						0	84
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	0
326 2012-2021 Capital Project Fund						0	4,532,688
330 2013 Capital Improvement Bond						0	10,872,046
351 TIF #1 2014 Capital Improvement Bond						0	0
505 2009 Parks & Rec Cap Improvement						0	0
506 Infrastructure Debt Service						0	0
509 2002 CIP Jr. Lien Bonds						0	0
522 2008 Library Improvement Bonds Debt Service				6,484,299		6,484,299	0
523 2012 Library Improvement Bonds Debt Service				3,408,166		3,408,166	0
530 2013 Improvement Bonds Debt Service Fund				11,400,957		11,400,957	0
551 TIF #1 2014 Cap Improvement Bond Debt Service						0	0
600 Fleet			326,730			326,730	0
601 Vehicle Storage Facility	23,943		761,380	15,171		800,494	0
603 Waste Disposal	16,877		4,855,276	0	2,770,000	7,642,153	0
612 Rivermarket Garage Fund			148,612	298,675	8,655,000	9,102,287	0
801 Fire Pension		78				78	0
803 Non-Uniform Defined Benefit						0	0
804 Non-Uniform Defined Contribution						0	0
805 401 (a) Pensions						0	0
806 Health Management Trust Fund						0	0
807 2014 DB Plan						0	0
940 Accounts Payable Clearing Fund	(392,601)					(392,601)	0
Totals	2,871,990	7,724,097	7,165,243	56,558,305	11,425,000	85,744,635	19,651,058

SUMMARY OF BOND INDEBTEDNESS
For the month ended April 30, 2015

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/14</u>	<u>BONDS ISSUED 2015</u>	<u>PRINCIPAL PAID IN 2015</u>	<u>BONDS RETIRED 2015</u>	<u>PRINCIPAL BALANCE AT 04/30/2015</u>	<u>INTEREST PAID IN 2015</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	\$4,000,000	3/1/2028	3.00% - 4.75%	\$2,435,000	\$0	\$175,000	\$165,000	\$2,095,000	\$52,856
2009 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	28,000,000	3/1/2028	3.00% - 5.00%	18,120,000	0	1,210,000	1,225,000	15,685,000	380,001
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	31,015,000	3/1/2032	2.00% - 4.00%	27,465,000	0	1,215,000	1,200,000	25,050,000	463,366
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	58,105,000	4/1/2033	1.00% - 5.00%	49,170,000	0	4,200,000	5,550,000	39,420,000	785,512
<u>REVENUE BONDS</u>										
2007 Capital Improvement Revenue Refunding Bonds	U.S. Bank	13,350,000	10/1/2019	4.00% - 5.00%	6,285,000	0	0	0	6,285,000	143,625
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,155,000	0	0	0	1,155,000	26,021
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	6,980,000	0	140,000	0	6,840,000	179,438
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,125,000	0	230,000	0	10,895,000	285,855
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	8,655,000	0	0	0	8,655,000	222,918
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,150,000	0	220,000	0	1,930,000	61,471
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	1,650,000	0	810,000	0	840,000	29,321
<u>TIF BOND</u>										
2014 TIF Capital Improvement Bond	Regions Bank	2,615,000	3/1/2036	6.00%	2,615,000	0	0	0	2,615,000	78,450
<u>TEMPORARY NOTE</u>										
2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	1,888,013	0	0	0	1,888,013	0
2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	11,300,062	0	3,715,219	0	7,584,844	155,941
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	6,208,796	0	0	0	6,208,796	0
2014 Temporary Note	SunTrust Equipment Finance & Leasing Corp.	5,916,000	6/27/2019	1.46%	5,916,000	0	0	0	5,916,000	0
Grand Total		\$219,286,000			\$163,117,872	\$0	\$11,915,219	\$8,140,000	\$143,062,653	\$2,864,775