

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended January 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,548,180	\$2,212,348	\$345,630	(\$1,866,718)	\$341,871
2 Sales taxes	96,123,400	8,010,283	7,125,572	(884,712)	7,689,726
3 Licenses and permits	10,509,200	875,767	5,179,530	4,303,763	4,889,169
4 Intergovernmental	6,353,442	529,454	0	(529,454)	0
5 Charges for services	11,245,641	937,137	(652,530)	(1,589,666)	(679,076)
6 Fines and fees	3,199,875	266,656	306,332	39,676	218,385
7 Utility franchise fees	27,686,000	2,307,167	938,058	(1,369,109)	886,689
8 Investment income	50,000	4,167	152,764	148,597	3,124
9 Miscellaneous	767,900	63,992	117,209	53,218	73,933
10 TOTAL REVENUES	<u>182,483,638</u>	<u>15,206,970</u>	<u>13,512,565</u>	<u>(1,694,405)</u>	<u>13,423,821</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	20,296,290	1,691,358	1,588,304	103,053	1,200,482
12 Board of Directors	338,527	28,211	23,334	4,877	16,089
13 Community Programs	388,081	32,340	43,478	(11,138)	33,144
14 City Attorney	1,769,774	147,481	139,557	7,924	130,162
15 District Court - First Division (Criminal)	1,392,505	116,042	105,861	10,182	104,914
16 District Court - Third Division (Environmental)	627,185	52,265	50,711	1,554	48,805
17 District Court - Second Division (Traffic)	1,247,286	103,941	144,419	(40,478)	147,245
18 Finance	3,136,992	261,416	245,271	16,145	232,006
19 Human Resources	1,632,677	136,056	115,736	20,321	109,112
20 Information Technology	4,358,322	363,194	332,659	30,535	620,889
21 Planning and Development	2,583,968	215,331	185,060	30,271	163,997
22 TOTAL GENERAL GOVERNMENT	<u>37,771,607</u>	<u>3,147,634</u>	<u>2,974,390</u>	<u>173,244</u>	<u>2,806,845</u>
23 PUBLIC WORKS	1,166,482	97,207	72,990	24,217	78,386
24 PARKS & RECREATION	9,739,691	811,641	670,904	140,737	600,218
25 RIVERMARKET	1,208,675	100,723	83,538	17,185	75,920
26 GOLF	2,187,165	182,264	190,627	(8,364)	138,868
27 JIM DAILEY FITNESS & AQUATICS	896,565	74,714	61,261	13,452	52,617
28 ZOO	6,488,801	540,733	510,318	30,415	481,510
29 FIRE	45,774,586	3,814,549	3,260,234	554,315	3,063,553
30 POLICE	67,200,859	5,600,072	4,994,487	605,584	4,745,183
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,673,839	472,820	389,716	83,104	383,482
32 VACANCY SAVINGS	(5,000,000)	(416,667)	0	(416,667)	0
33 TOTAL EXPENDITURES	<u>173,108,270</u>	<u>14,425,689</u>	<u>13,208,465</u>	<u>1,217,224</u>	<u>12,426,582</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>9,375,368</u>	<u>781,281</u>	<u>304,100</u>	<u>(477,181)</u>	<u>997,239</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	1,780,892	148,408	1,714,880	1,566,472	1,283,271
36 TRANSFERS OUT	(11,156,260)	(929,688)	(10,156,260)	(9,226,572)	(10,587,347)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	0	(8,137,280)	(8,137,280)	(8,306,837)
38 BEGINNING FUND BALANCE	19,599,180	19,599,180	19,599,180	0	18,374,205
39 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$19,599,180</u>	<u>\$19,599,180</u>	<u>\$11,461,900</u>	<u>(\$8,137,280)</u>	<u>\$10,067,368</u>

Note 1: Total encumbrances included in the reported expenditures are \$183,289.

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 January 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$6,460	\$6,460	\$151
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	34,501	34,501	10,687
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>40,961</u>	<u>40,961</u>	<u>10,837</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	90,840	(90,840)	41,505
8 City Attorney	0	0	75	(75)	375
9 Finance	0	0	0	0	7,030
10 Information Technology	0	0	0	0	0
11 Human Resources	0	0	45	(45)	65
12 Planning	0	0	0	0	0
13 Community Programs	0	0	230,827	(230,827)	159,340
14 Public Works	0	0	203,199	(203,199)	93,199
15 Parks and Recreation	0	0	6,843	(6,843)	21,759
16 Fire	0	0	0	0	0
17 Police	0	0	0	0	396,774
18 Housing	0	0	165,550	(165,550)	125,320
19 Fleet	0	0	29,343	(29,343)	(60,030)
20 Zoo	0	0	15,223	(15,223)	6,070
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>741,945</u>	<u>(741,945)</u>	<u>791,405</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(700,984)	(700,984)	(780,568)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,111,760	9,111,760	9,542,847
24 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	8,410,776	8,410,776	8,762,279
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,926,525</u>	<u>1,207,259</u>	<u>8,145,280</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$24,337,300</u>	<u>\$9,618,035</u>	<u>\$16,907,559</u>

Note 1: As of January 31, 2014, fund balance is composed of 208 projects utilizing full fund balance.

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

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jan 31, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$456,117	\$70,818	(\$385,298)	\$72,542
2 Intergovernmental	12,100,000	1,008,333	1,305,048	296,715	712,806
3 Charges for services	10,000	833	2,439	1,606	600
4 Investment income	5,000	417	20,689	20,272	410
5 Miscellaneous	50,000	4,167	29,089	24,922	3,858
6 TOTAL REVENUES	<u>17,638,400</u>	<u>1,469,867</u>	<u>1,428,083</u>	<u>(41,784)</u>	<u>790,216</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	88,191	52,486	35,705	46,378
8 Operations Administration	597,031	49,753	45,313	4,439	49,913
9 Street & Drainage Maintenance	8,586,915	715,576	522,055	193,521	681,792
10 Storm Drainage Maintenance	925,032	77,086	82,970	(5,884)	95,520
11 Work Pool	170,122	14,177	7,159	7,018	11,399
12 Resource Control & Scheduling	406,340	33,862	30,918	2,944	37,751
13 Control Devices	912,809	76,067	56,297	19,770	47,722
14 Signals	701,003	58,417	15,272	43,145	15,241
15 Parking Meters	106,689	8,891	7,474	1,417	10,676
16 Civil Engineering	1,486,133	123,844	110,307	13,538	97,612
17 Traffic Engineering	3,277,281	273,107	274,230	(1,123)	289,224
18 Parking Enforcement	287,162	23,930	16,204	7,726	20,333
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>1,542,901</u>	<u>1,220,685</u>	<u>322,216</u>	<u>1,403,560</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(73,034)	207,397	280,432	(613,344)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	143,775	1,355,700	1,211,925	1,355,700
22 Transfers Out	(848,887)	(70,741)	(461,217)	(390,476)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	1,101,880	1,101,880	526,139
24 BEGINNING FUND BALANCE	<u>5,846,782</u>	<u>5,846,782</u>	<u>5,846,782</u>	<u>0</u>	<u>3,600,174</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$5,846,782</u>	<u>\$5,846,782</u>	<u>\$6,948,662</u>	<u>\$1,101,880</u>	<u>\$4,126,313</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2014 fund balance in Fund 205 is \$137,468.

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

City of Little Rock, Arkansas
 Monthly Financial Report
 Street Fund Special Projects Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 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	4,168	(4,168)	4,168
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,168</u>	<u>(4,168)</u>	<u>4,168</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,168)	(4,168)	(4,168)
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	(4,168)	(4,168)	(4,168)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>141,636</u>	<u>141,636</u>	<u>172,983</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$137,468</u>	<u>\$137,468</u>	<u>\$168,815</u>

Note 1: As of January 31, 2014, special project commitments for 4 projects utilizing full fund balance.

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

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	25	25	17
3 Miscellaneous	0	0	2,005	2,005	2,469
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,030</u>	<u>2,030</u>	<u>2,486</u>
EXPENDITURES:					
5 Police	0	0	208,859	(208,859)	40,012
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>208,859</u>	<u>(208,859)</u>	<u>40,012</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(206,829)	(206,829)	(37,526)
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	(206,829)	(206,829)	(37,526)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,988)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$206,829)</u>	<u>(\$206,829)</u>	<u>(\$66,513)</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$28,733	\$28,733	\$25,591
2 Charges for services	0	0	169,074	169,074	330,123
3 Fines and fees	0	0	130,081	130,081	125,065
4 Interest income	0	0	11,051	11,051	108
5 Miscellaneous	0	0	79,138	79,138	73,416
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>418,077</u>	<u>418,077</u>	<u>554,303</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	4,842	(4,842)	3,748
9 Community Programs	0	0	4,095	(4,095)	4,616
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	557	(557)	0
12 District Court - Second Division (Traffic)	0	0	204	(204)	1,423
13 District Court - Third Division (Environmental)	0	0	354	(354)	0
14 Finance	0	0	68,529	(68,529)	59,689
15 Human Resources	0	0	8,732	(8,732)	8,141
16 Information Technology	0	0	0	0	0
17 Planning	0	0	2,930	(2,930)	67
18 Fleet	0	0	156,058	(156,058)	26,131
19 Public Works	0	0	11,803	(11,803)	4,085
20 Parks and Recreation	0	0	363,498	(363,498)	1,475,830
21 Fire	0	0	604,910	(604,910)	9,292
22 Police	0	0	21,430	(21,430)	3,918
23 Housing	0	0	1,333	(1,333)	3,518
24 Zoo	0	0	0	0	0
25 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,249,274</u>	<u>(1,249,274)</u>	<u>1,600,459</u>
26 REVENUES OVER (UNDER) EXPENDITURES	0	0	(831,197)	(831,197)	(1,046,155)
OTHER FINANCING SOURCES (USES):					
27 Transfers In	0	0	0	0	0
28 Transfers Out	0	0	0	0	0
29 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(831,197)	(831,197)	(1,046,155)
30 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,517,065</u>	<u>2,517,065</u>	<u>4,506,304</u>
31 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,685,868</u>	<u>\$1,685,868</u>	<u>\$3,460,148</u>

Note 1: Fund balance is comprised of 85 special projects with appropriations totaling \$4,516,218 and 7 special projects with negative balances of \$2,829,290.

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

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	997	997	7
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>997</u>	<u>997</u>	<u>7</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	997	997	7
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	997	997	7
9 BEGINNING FUND BALANCE	0	0	(997)	(997)	42,862
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$42,869</u>

Note 1: As of January 31, 2014, the fund balance has been allocated to special projects.

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$161,628	\$161,628	\$245,937
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,948	1,948	211
4 Miscellaneous	<u>0</u>	<u>0</u>	<u>(109,722)</u>	<u>(109,722)</u>	<u>76,691</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>53,855</u>	<u>53,855</u>	<u>322,839</u>
EXPENDITURES:					
5 General Government	0	0	250,658	(250,658)	1,084,343
6 Public Works	0	0	405,488	(405,488)	1,535,546
7 Parks & Recreation	0	0	39,673	(39,673)	26,648
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	103,400
10 Police	0	0	38,051	(38,051)	154,452
11 Housing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>733,870</u>	<u>(733,870)</u>	<u>2,904,389</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(680,015)	(680,015)	(2,581,550)
OTHER FINANCING SOURCES (USES):					
13 Transfers In	0	0	0	0	0
14 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(680,015)	(680,015)	(2,581,550)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,028,873</u>	<u>1,028,873</u>	<u>(2,397)</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$348,858</u>	<u>\$348,858</u>	<u>(\$2,583,947)</u>

Expenditures include:	
Expended	\$58,022
Encumbered	<u>675,848</u>
	<u>\$733,870</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$15,021	\$15,021	\$20,000
2 Interest income	0	0	123	123	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>15,143</u>	<u>15,143</u>	<u>20,000</u>
EXPENDITURES:					
5 Police	0	0	156,631	(156,631)	167,829
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>156,631</u>	<u>(156,631)</u>	<u>167,829</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(141,488)	(141,488)	(147,829)
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	(141,488)	(141,488)	(147,829)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,633</u>	<u>84,633</u>	<u>2,823</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$56,855)</u>	<u>(\$56,855)</u>	<u>(\$145,006)</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$74,978	\$74,978	\$586,660
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>74,978</u>	<u>74,978</u>	<u>586,660</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	612,038	(612,038)	857,796
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>612,038</u>	<u>(612,038)</u>	<u>857,796</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(537,060)	(537,060)	(271,136)
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	(537,060)	(537,060)	(271,136)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,318,969</u>	<u>1,318,969</u>	<u>1,029,148</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$781,909</u>	<u>\$781,909</u>	<u>\$758,012</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,980	\$2,980	\$36,051
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>2,980</u>	<u>2,980</u>	<u>36,051</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	546,793	(546,793)	219,219
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>546,793</u>	<u>(546,793)</u>	<u>219,219</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(543,813)	(543,813)	(183,168)
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	(543,813)	(543,813)	(183,168)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>350,660</u>	<u>350,660</u>	<u>442,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$193,152)</u>	<u>(\$193,152)</u>	<u>\$259,049</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$10,017	\$10,017	\$30
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	231	231	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,249</u>	<u>10,249</u>	<u>30</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	10,249	10,249	30
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>10,249</u>	<u>10,249</u>	<u>30</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>63,693</u>	<u>63,693</u>	<u>23,692</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$73,942</u>	<u>\$73,942</u>	<u>\$23,722</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	688	688	87
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>688</u>	<u>688</u>	<u>87</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	9,323	(9,323)	221,367
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	93,045	(93,045)	0
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>102,369</u>	<u>(102,369)</u>	<u>221,367</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(101,681)	(101,681)	(221,280)
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	(101,681)	(101,681)	(221,280)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>121,975</u>	<u>121,975</u>	<u>288,217</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>20,294</u>	<u>\$20,294</u>	<u>66,936</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$1,291,607	\$1,291,607	\$1,358,942
2 Interest income	0	0	158,373	158,373	3,207
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,449,980</u>	<u>1,449,980</u>	<u>1,362,149</u>
EXPENDITURES:					
5 General Government	0	0	730,199	(730,199)	674,827
6 Housing	0	0	0	0	0
7 Public Works	0	0	2,262,616	(2,262,616)	1,523,330
8 Parks and Recreation	0	0	317,371	(317,371)	777,255
9 Fire	0	0	99,450	(99,450)	17,404
10 Police	0	0	11,706,542	(11,706,542)	3,326,734
11 Fleet	0	0	235,161	(235,161)	0
12 Zoo	0	0	168,143	(168,143)	0
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,519,481</u>	<u>(15,519,481)</u>	<u>6,319,550</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(14,069,502)	(14,069,502)	(4,957,401)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(14,069,502)	(14,069,502)	(4,957,401)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>30,053,841</u>	<u>30,053,841</u>	<u>22,445,398</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$15,984,339</u>	<u>\$15,984,339</u>	<u>\$17,487,997</u>
Expenditures include:					
Expended					
Encumbered					
Total					

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

City of Little Rock, Arkansas
 Monthly Financial Report
 1988 Capital Improvement Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$285
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
EXPENDITURES:					
5 Public Works	0	0	0	0	0
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	285
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(285)</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,173	2,173	118
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,173</u>	<u>2,173</u>	<u>118</u>
EXPENDITURES:					
5 Public Works	0	0	4,507	(4,507)	5,887
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,507</u>	<u>(4,507)</u>	<u>5,887</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,335)	(2,335)	(5,769)
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	(2,335)	(2,335)	(5,769)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,577</u>	<u>384,577</u>	<u>728,818</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$382,243</u>	<u>\$382,243</u>	<u>\$723,049</u>

Note 1: As of January 31, 2014, the fund balance has been allocated to 2 special projects, including an infrastructure reserve in the amount of \$2,701.

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2009A Parks Capital Improvement Bond
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4	\$4	\$5
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>5</u>
EXPENDITURES:					
4 General Government	0	0	45,408	(45,408)	115,761
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>45,408</u>	<u>(45,408)</u>	<u>115,761</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(45,403)	(45,403)	(115,757)
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	(45,403)	(45,403)	(115,757)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>479,635</u>	<u>479,635</u>	<u>551,011</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$434,232</u>	<u>\$434,232</u>	<u>\$435,254</u>

Note 1: As of January 31, 2014, the fund balance has been allocated to 3 special projects.

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Capital Improvements
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$41	\$41	\$2
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>41</u>	<u>41</u>	<u>2</u>
EXPENDITURES:					
4 General Government	0	0	0	0	6,013
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,013</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	41	41	(6,011)
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	41	41	(6,011)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,689</u>	<u>6,689</u>	<u>10,324</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,730</u>	<u>\$6,730</u>	<u>\$4,313</u>

Note 1: As of January 31, 2014, the fund balance has been allocated to 3 special projects.

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bond
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1	\$1	\$13
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>13</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	1	1	13
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	1	13
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>3,326</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$202</u>	<u>\$202</u>	<u>\$3,339</u>

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

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bond
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$367	\$367	\$853
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>367</u>	<u>367</u>	<u>853</u>
EXPENDITURES:					
4 General Government	0	0	1,531,099	(1,531,099)	532,826
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,531,099</u>	<u>(1,531,099)</u>	<u>532,826</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,530,732)	(1,530,732)	(531,973)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	115	115	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,530,616)	(1,530,616)	(531,973)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,677,751</u>	<u>11,677,751</u>	<u>23,019,916</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,147,135</u>	<u>\$10,147,135</u>	<u>\$22,487,943</u>

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

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended January 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$122	\$122	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>122</u>	<u>122</u>	<u>0</u>
EXPENDITURES:					
4 General Government	0	0	2,405,190	(2,405,190)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,405,190</u>	<u>(2,405,190)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,405,068)	(2,405,068)	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	(2,405,068)	(2,405,068)	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>56,320,728</u>	<u>56,320,728</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$53,915,660</u>	<u>\$53,915,660</u>	<u>\$0</u>

Expenditures include:	
Expended	61,044
Encumbered	<u>2,344,146</u>
Total	<u>\$2,405,190</u>

Note 1: As of January 31, 2014, the fund balance has been allocated to 31 special projects.

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2009 Parks & Recreation Debt Service Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,100	1,308,100	1,308,106
3 Interest income	0	0	2,532	2,532	940
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,310,632</u>	<u>1,310,632</u>	<u>1,309,046</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	833,364	(833,364)	828,474
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>833,364</u>	<u>(833,364)</u>	<u>828,474</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	477,268	477,268	480,572
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	477,268	477,268	480,572
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,121,021</u>	<u>2,121,021</u>	<u>2,121,671</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,598,289</u>	<u>\$2,598,289</u>	<u>\$2,602,242</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2007 Infrastructure Debt Service Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	615	615	120
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,439,828</u>	<u>1,439,828</u>	<u>1,434,170</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	0	0	500
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,439,828	1,439,828	1,433,670
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	<u>0</u>	<u>0</u>	<u>1,439,828</u>	<u>1,439,828</u>	<u>1,433,670</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,736</u>	<u>19,736</u>	<u>19,646</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,459,564</u>	<u>\$1,459,564</u>	<u>\$1,453,316</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended January 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	0	0	213	213	29
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>318,093</u>	<u>318,093</u>	<u>318,076</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	500
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	318,093	318,093	317,576
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	318,093	318,093	317,576
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,089</u>	<u>18,089</u>	<u>19,830</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$336,182</u>	<u>\$336,182</u>	<u>\$337,406</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	1,882
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,882</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	1,882
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	0	0	1,882
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,139,165</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,141,047</u>

Note: The 2004 bonds were fully redeemed in 2013.

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$49,078	\$49,078	\$50,597
2 Interest Income	0	0	17,851	17,851	744
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>66,929</u>	<u>66,929</u>	<u>51,341</u>
EXPENDITURES:					
4 Debt Service	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	66,929	66,929	51,341
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	66,929	66,929	51,341
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,876,003</u>	<u>3,876,003</u>	<u>4,192,579</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,942,932</u>	<u>\$3,942,932</u>	<u>\$4,243,920</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2012 Library Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$46,982	\$46,982	\$49,305
2 Interest Income	0	0	115	115	85
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>47,097</u>	<u>47,097</u>	<u>49,390</u>
EXPENDITURES:					
4 Debt Service	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	47,097	47,097	49,390
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	(115)	(115)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	46,982	46,982	49,390
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,544,613</u>	<u>3,544,613</u>	<u>2,088,831</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,591,595</u>	<u>\$3,591,595</u>	<u>\$2,138,221</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2013 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$156,789	\$156,789	\$150,138
2 Interest Income	0	0	207	207	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>156,995</u>	<u>156,995</u>	<u>150,138</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	156,995	156,995	150,138
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	156,995	156,995	150,138
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>10,587,680</u>	<u>10,587,680</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,744,676</u>	<u>\$10,744,676</u>	<u>\$150,138</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$1,095,378	\$1,054,320	(\$41,057)	\$1,042,596
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>1,095,378</u>	<u>1,054,320</u>	<u>(41,057)</u>	<u>1,042,596</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	307,193	283,270	23,924	268,955
5 Supplies and materials	6,694,650	557,888	484,066	73,821	437,852
6 Services and other expenses	2,399,642	199,970	150,127	49,843	108,574
7 Repairs and maintenance	249,875	20,823	11,222	9,600	959
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	8,767	10,216	(1,449)	8,402
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>1,094,641</u>	<u>938,901</u>	<u>155,740</u>	<u>824,742</u>
11 OPERATING INCOME/(LOSS)	8,843	737	115,420	114,683	217,854
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	2,640	2,640	159
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	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>737</u>	<u>118,060</u>	<u>117,323</u>	<u>218,013</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>8,843</u>	<u>737</u>	<u>118,060</u>	<u>117,323</u>	<u>218,013</u>
21 BEGINNING NET POSITION	<u>2,741,590</u>	<u>2,741,590</u>	<u>2,741,590</u>	<u>0</u>	<u>2,582,680</u>
22 ENDING NET POSITION	<u>\$2,750,433</u>	<u>\$2,742,327</u>	<u>\$2,859,650</u>	<u>\$117,323</u>	<u>\$2,800,693</u>

Analysis of Net Position

Cash	
Operating	\$658,538
Debt Reserve	0
Receivable	37,841
Inventory	303,404
Capital Assets, net	1,454,478
Other Assets	603,630
Liabilities	<u>(198,241)</u>
Net Position	<u>\$2,859,650</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$112,403	\$128,776	\$16,372	\$118,557
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>112,403</u>	<u>128,776</u>	<u>16,372</u>	<u>118,557</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	54,686	53,532	1,154	55,328
5 Supplies and materials	47,750	3,979	912	3,067	3,238
6 Services and other expenses	562,980	46,915	41,670	5,245	30,516
7 Repairs and maintenance	28,188	2,349	1,140	1,209	929
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	2,167	2,170	(3)	2,170
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>110,096</u>	<u>99,423</u>	<u>10,673</u>	<u>92,181</u>
11 OPERATING INCOME/(LOSS)	27,690	2,308	29,353	27,046	26,377
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	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>27,690</u>	<u>2,308</u>	<u>29,353</u>	<u>27,046</u>	<u>26,377</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>27,690</u>	<u>2,308</u>	<u>29,353</u>	<u>27,046</u>	<u>26,377</u>
21 BEGINNING NET POSITION	<u>(823,833)</u>	<u>(823,833)</u>	<u>(823,833)</u>	<u>0</u>	<u>(714,452)</u>
22 ENDING NET POSITION	<u><u>(\$796,143)</u></u>	<u><u>(\$821,525)</u></u>	<u><u>(\$794,480)</u></u>	<u><u>\$27,046</u></u>	<u><u>(\$688,075)</u></u>

Analysis of Net Position	
Cash	
Operating	(\$732,909)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	165,658
Other Assets	0
Liabilities	<u>(227,228)</u>
Net Position	<u><u>(\$794,480)</u></u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$1,462,917	\$1,464,832	\$1,915	\$1,410,994
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>1,462,917</u>	<u>1,464,832</u>	<u>1,915</u>	<u>1,410,994</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	444,842	454,277	(9,435)	438,139
5 Supplies and materials	1,666,100	138,842	49,945	88,896	55,061
6 Services and other expenses	3,422,715	285,226	230,439	54,788	195,582
7 Repairs and maintenance	3,137,296	261,441	248,957	12,484	249,361
8 Closure & Postclosure Costs	247,945	20,662	23,371	(2,709)	27,525
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	171,667	116,939	54,728	178,707
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>1,322,680</u>	<u>1,123,928</u>	<u>198,752</u>	<u>1,144,375</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>140,236</u>	<u>340,904</u>	<u>200,668</u>	<u>266,619</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	667	59,084	58,417	1,140
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(18,242)	(26,134)	(7,893)	(30,141)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	0	0	0	0	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>122,661</u>	<u>373,853</u>	<u>251,192</u>	<u>237,619</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	(1,564,863)	(130,405)	(1,564,863)	(1,434,458)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(7,744)</u>	<u>(1,191,010)</u>	<u>(1,183,266)</u>	<u>(1,140,635)</u>
24 BEGINNING NET POSITION	<u>18,808,667</u>	<u>18,808,667</u>	<u>18,808,667</u>	<u>0</u>	<u>16,836,421</u>
25 ENDING NET POSITION	<u>\$18,715,741</u>	<u>\$18,800,923</u>	<u>\$17,617,657</u>	<u>(\$1,183,266)</u>	<u>\$15,695,786</u>

Analysis of Net Position

Cash	
Operating	\$7,161,448
Debt Reserve	1,810,729
Receivable	2,793,792
Inventory	0
Capital Assets, net	15,807,317
Other Assets	35,826
Liabilities	<u>(9,991,455)</u>
Net Position	<u>\$17,617,657</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$48,051	\$22,062	(\$25,990)	\$15,416
2 RiverMarket Parking	695,000	57,917	1,256	(56,660)	14,806
3 Business Licenses	270,000	22,500	273,596	251,096	144,632
4 Street Repairs	180,000	15,000	100	(14,900)	0
5 Parking Meters	500,000	41,667	34,116	(7,551)	41,978
6 Other	450	38	0	(38)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>185,172</u>	<u>331,130</u>	<u>145,957</u>	<u>216,831</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	39,809	14,059	25,750	49,169
9 RiverMarket Parking	637,661	53,138	16,488	36,651	54,524
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	18,350	18,349	1	18,349
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>111,298</u>	<u>48,895</u>	<u>62,402</u>	<u>122,042</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>73,875</u>	<u>282,234</u>	<u>208,360</u>	<u>94,789</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	175	5,761	5,586	157
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(40,808)	(38,711)	2,097	(46,974)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(29,300)	(2,442)	(3,198)	(756)	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>30,800</u>	<u>246,086</u>	<u>215,286</u>	<u>47,972</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(30,800)	0	30,800	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>246,086</u>	<u>246,086</u>	<u>47,972</u>
24 BEGINNING NET POSITION	<u>432,512</u>	<u>432,512</u>	<u>432,512</u>	<u>0</u>	<u>437,559</u>
25 ENDING NET POSITION	<u>\$432,512</u>	<u>\$432,512</u>	<u>\$678,598</u>	<u>\$246,086</u>	<u>\$485,531</u>

Analysis of Net Position

Cash	
Operating	\$1,179,734
Debt Reserve	1,247,876
Receivable	55,926
Inventory	0
Capital Assets, net	7,193,460
Other Assets	537,952
Liabilities	<u>(9,536,350)</u>
Net Position	<u>\$678,598</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$41,989
2 Plan members	0	0	0	0	322
3 General property taxes	0	0	0	0	53,843
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	2,236	2,236	20,290
6 Total Contributions	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>116,444</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	1,019,673
8 Interest and dividends	0	0	0	0	99,844
9	0	0	0	0	1,119,518
10 Less investment expense	0	0	0	0	(45,268)
11 Net investment income (loss)	0	0	0	0	1,074,249
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>1,190,694</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	705,498
14 Administrative expenses	0	0	0	0	2,459
15 Other Deductions	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>707,957</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>482,736</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,584,893</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,236</u>	<u>\$2,236</u>	<u>\$48,067,629</u>

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

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$46,156	\$46,156	\$45,240
2	Plan members	0	0	4,489	4,489	3,573
3	General property taxes	0	0	186,336	186,336	53,843
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	0	0	800
6	Total Contributions	<u>0</u>	<u>0</u>	<u>236,981</u>	<u>236,981</u>	<u>103,456</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	(830,502)	(830,502)	1,673,501
8	Interest and dividends	0	0	142,746	142,746	207,827
9		<u>0</u>	<u>0</u>	<u>(687,756)</u>	<u>(687,756)</u>	<u>1,881,328</u>
10	Less investment expense	0	0	0	0	(80,998)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(687,756)</u>	<u>(687,756)</u>	<u>1,800,330</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(450,775)</u>	<u>(450,775)</u>	<u>1,903,786</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	953,815	(953,815)	924,668
14	Administrative expenses	0	0	2,079	(2,079)	282
15		<u>0</u>	<u>0</u>	<u>955,895</u>	<u>(955,895)</u>	<u>924,950</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,406,669)</u>	<u>(1,406,669)</u>	<u>978,836</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>73,863,482</u>	<u>73,863,482</u>	<u>71,075,478</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$72,456,813</u>	<u>\$72,456,813</u>	<u>\$72,054,314</u>

Note 1: Net Position includes \$10,879,106 held in the DROP (deferred retirement option program) account.

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$189,805
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	1,391	1,391	28,940
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,391</u>	<u>1,391</u>	<u>218,745</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	12,487	12,487	297,251
8 Interest and dividends	0	0	23,944	23,944	27,895
9	0	0	36,432	36,432	325,146
10 Less investment expense	0	0	(14,810)	(14,810)	(12,488)
11 Net investment income (loss)	0	0	21,622	21,622	312,658
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>23,013</u>	<u>23,013</u>	<u>531,403</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	146,186	(146,186)	168,112
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>146,186</u>	<u>(146,186)</u>	<u>168,112</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(123,173)</u>	<u>(123,173)</u>	<u>363,291</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,853,955</u>	<u>11,853,955</u>	<u>9,990,162</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,730,782</u>	<u>\$11,730,782</u>	<u>\$10,353,453</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 401 (a) Pension Fund
 For the Period Ended January 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 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	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	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)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>10,539,889</u>	<u>10,539,889</u>	<u>8,758,230</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$10,539,889</u>	<u>\$10,539,889</u>	<u>\$8,758,230</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended January 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2013 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	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(13,913)	(13,913)	15,948
8 Interest and dividends	0	0	3,061	3,061	1,529
9	0	0	(10,852)	(10,852)	17,477
10 Less investment expense	0	0	(5,247)	(5,247)	(4,387)
11 Net investment income (loss)	0	0	(16,099)	(16,099)	13,090
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(16,099)</u>	<u>(16,099)</u>	<u>13,090</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)	<u>0</u>	<u>0</u>	<u>(16,099)</u>	<u>(16,099)</u>	<u>13,090</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,096,713</u>	<u>2,096,713</u>	<u>1,755,124</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,080,614</u>	<u>\$2,080,614</u>	<u>\$1,768,214</u>

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

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 27, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended January 31, 2014
(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 January 31, 2014

<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	853,642	6,222,539	1,329,815	27,250,004	0	35,656,000	183,289
108 General - Special Projects	36,194			446,598		482,792	261,827
110 Seized Money						0	145,191
200 Street	2,688			5,312,312		5,315,000	30,127
205 Street - Special Projects						0	4,168
210 Special Projects	17,597			5,698		23,295	1,106,638
215 Infrastructure						0	0
220 911	477,607					477,607	41,226
230 CDBG	12,790					12,790	438,384
240 HIPP						0	514,132
250 NHSP						0	0
270 Grants	2,638			1,711,679		1,714,317	675,848
304 1998 Capital Improvement - Infrastructure						0	4,507
305 2009 Capital Improvements						0	45,384
310 Issuance and Reserve Fund						0	0
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	101,303
326 2012-2021 Capital Project Fund	6,574					6,574	14,748,052
330 2013 Capital Improvement Bond	19,890					19,890	2,344,146
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				6,866,812		6,866,812	0
523 2012 Library Improvement Bonds Debt Service				3,304,399		3,304,399	0
530 2013 Improvement Bonds Debt Service Fund				11,053,357		11,053,357	0
600 Fleet	41,475		156,766			198,241	0
601 Vehicle Storage Facility	1,531		204,975	20,722		227,228	0
603 Waste Disposal	1,404		5,195,050	0	4,795,000	9,991,455	0
612 Rivermarket Garage Fund	46,500		38,711	371,138	9,080,000	9,536,350	0
800 Police Pension		584,651				584,651	0
801 Fire Pension		160				160	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
940 Accounts Payable Clearing Fund	37,721					37,721	0
Totals	<u>1,558,253</u>	<u>6,807,350</u>	<u>6,925,317</u>	<u>56,342,719</u>	<u>13,875,000</u>	<u>85,508,639</u>	<u>20,644,223</u>

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

SUMMARY OF BOND INDEBTEDNESS
For the month ended January 31, 2014

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/13</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2014</u>	<u>BONDS RETIRED 2014</u>	<u>PRINCIPAL BALANCE AT 01/31/2014</u>	<u>INTEREST PAID IN 2014</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	4,000,000	3/1/2028	3.00% - 4.75%	2,775,000	0	0	0	2,775,000	0
2009 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	28,000,000	3/1/2028	3.00% - 5.00%	20,590,000	0	0	0	20,590,000	0
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	31,015,000	3/1/2032	2.00% - 4.00%	29,945,000	0	0	0	29,945,000	0
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	58,105,000	4/1/2033	1.00% - 5.00%	58,105,000	0	0	0	58,105,000	0
REVENUE BONDS										
2007 Capital Improvement Revenue Refunding Bonds	U.S. Bank	13,350,000	10/1/2019	4.00% - 5.00%	7,390,000	0	0	0	7,390,000	0
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,410,000	0	0	0	1,410,000	0
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	7,120,000	0	140,000	0	6,980,000	181,625
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,345,000	0	220,000	0	11,125,000	289,293
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	9,080,000	0	0	0	9,080,000	232,268
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,360,000	0	0	0	2,360,000	0
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	2,435,000	0	0	0	2,435,000	0
TEMPORARY NOTE										
2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	2,807,737	0	0	0	2,807,737	0
2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	14,964,709	0	0	0	14,964,709	0
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	7,700,000	0	0	0	7,700,000	0
Grand Total		\$210,755,000			\$178,027,446	\$0	\$360,000	\$0	\$177,667,446	\$703,185