

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended February 28, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,548,180	\$4,424,697	\$2,704,483	(\$1,720,214)	\$2,334,785
2 Sales taxes	96,123,400	16,020,567	14,625,881	(1,394,686)	15,380,293
3 Licenses and permits	10,509,200	1,751,533	5,978,338	4,226,805	5,723,019
4 Intergovernmental	6,353,442	1,058,907	0	(1,058,907)	0
5 Charges for services	11,245,641	1,874,274	58,149	(1,816,124)	1,968
6 Fines and fees	3,199,875	533,313	507,833	(25,480)	469,254
7 Utility franchise fees	27,686,000	4,614,333	3,648,509	(965,825)	3,446,803
8 Investment income	50,000	8,333	167,567	159,234	5,775
9 Miscellaneous	767,900	127,983	229,733	101,750	143,935
10 TOTAL REVENUES	<u>182,483,638</u>	<u>30,413,940</u>	<u>27,920,492</u>	<u>(2,493,447)</u>	<u>27,505,834</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	20,270,266	3,378,378	2,882,665	495,712	2,708,312
12 Board of Directors	338,527	56,421	45,544	10,877	31,919
13 Community Programs	388,081	64,680	71,630	(6,950)	67,616
14 City Attorney	1,757,916	292,986	260,342	32,644	257,333
15 District Court - First Division (Criminal)	1,385,407	230,901	207,070	23,831	187,697
16 District Court - Third Division (Environmental)	627,185	104,531	98,282	6,249	93,182
17 District Court - Second Division (Traffic)	1,247,286	207,881	232,810	(24,929)	238,639
18 Finance	3,130,974	521,829	473,100	48,729	422,864
19 Human Resources	1,632,677	272,113	216,862	55,251	212,367
20 Information Technology	4,326,476	721,079	687,312	33,767	678,652
21 Planning and Development	2,534,342	422,390	350,303	72,087	321,935
22 TOTAL GENERAL GOVERNMENT	<u>37,639,137</u>	<u>6,273,190</u>	<u>5,525,921</u>	<u>747,269</u>	<u>5,220,516</u>
23 PUBLIC WORKS	<u>1,155,530</u>	<u>192,588</u>	<u>150,017</u>	<u>42,571</u>	<u>146,028</u>
24 PARKS & RECREATION	<u>9,674,353</u>	<u>1,612,392</u>	<u>1,389,035</u>	<u>223,357</u>	<u>1,145,776</u>
25 RIVERMARKET	<u>1,208,675</u>	<u>201,446</u>	<u>164,213</u>	<u>37,233</u>	<u>158,867</u>
26 GOLF	<u>2,187,165</u>	<u>364,528</u>	<u>327,611</u>	<u>36,916</u>	<u>288,814</u>
27 JIM DAILEY FITNESS & AQUATICS	<u>896,565</u>	<u>149,428</u>	<u>132,810</u>	<u>16,618</u>	<u>106,156</u>
28 ZOO	<u>6,456,351</u>	<u>1,076,059</u>	<u>1,018,321</u>	<u>57,738</u>	<u>872,822</u>
29 FIRE	<u>45,728,679</u>	<u>7,621,447</u>	<u>6,459,329</u>	<u>1,162,118</u>	<u>6,006,999</u>
30 POLICE	<u>66,730,580</u>	<u>11,121,763</u>	<u>9,898,785</u>	<u>1,222,978</u>	<u>9,129,301</u>
31 HOUSING & NEIGHBORHOOD PROGRAMS	<u>5,530,699</u>	<u>921,783</u>	<u>775,111</u>	<u>146,673</u>	<u>728,774</u>
32 VACANCY SAVINGS	<u>(4,099,464)</u>	<u>(683,244)</u>	<u>0</u>	<u>(683,244)</u>	<u>0</u>
33 TOTAL EXPENDITURES	<u>173,108,270</u>	<u>28,851,378</u>	<u>25,841,152</u>	<u>3,010,226</u>	<u>23,804,053</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>9,375,368</u>	<u>1,562,561</u>	<u>2,079,341</u>	<u>516,779</u>	<u>3,701,780</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	1,780,892	296,815	1,782,251	1,485,436	1,283,271
36 TRANSFERS OUT	(11,156,260)	(1,859,377)	(10,156,260)	(8,296,883)	(10,587,347)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	(0)	(6,294,668)	(6,294,668)	(5,602,296)
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>\$13,304,511</u>	<u>(\$6,294,668)</u>	<u>\$12,771,910</u>

Note 1: Total encumbrances included in the reported expenditures are \$377,708.

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 February 28, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$13,643	\$13,643	\$753
2 Intergovernmental	0	0	0	0	20,600
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	286,807	286,807	23,791
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>300,450</u>	<u>300,450</u>	<u>45,144</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	143,740	(143,740)	117,765
8 City Attorney	0	0	140	(140)	735
9 Finance	0	0	0	0	4,163
10 Information Technology	0	0	0	0	208,171
11 Human Resources	0	0	(3)	3	65
12 Planning	0	0	0	0	0
13 Community Programs	0	0	456,401	(456,401)	250,126
14 Public Works	0	0	295,661	(295,661)	178,275
15 Parks and Recreation	0	0	9,060	(9,060)	242,502
16 Fire	0	0	0	0	249,986
17 Police	0	0	0	0	871,320
18 Housing	0	0	175,590	(175,590)	166,195
19 Fleet	0	0	29,343	(29,343)	507,970
20 Zoo	0	0	18,494	(18,494)	11,189
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,128,427</u>	<u>(1,128,427)</u>	<u>2,808,461</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(827,977)	(827,977)	(2,763,317)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,111,760	9,111,760	9,542,847
24 Transfers Out	0	0	(67,371)	(67,371)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	8,216,412	8,216,412	6,779,530
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>\$24,142,936</u>	<u>\$9,423,671</u>	<u>\$14,924,810</u>

Note 1: As of February 28, 2014, fund balance is composed of 231 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$912,233	\$553,123	(\$359,110)	\$649,661
2 Intergovernmental	12,100,000	2,016,667	2,535,028	518,361	1,397,999
3 Charges for services	10,000	1,667	2,721	1,054	820
4 Investment income	5,000	833	23,597	22,764	654
5 Miscellaneous	50,000	8,333	34,602	26,269	14,329
6 TOTAL REVENUES	<u>17,638,400</u>	<u>2,939,733</u>	<u>3,149,072</u>	<u>209,339</u>	<u>2,063,463</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	176,382	95,067	81,315	104,413
8 Operations Administration	597,031	99,505	94,413	5,093	84,573
9 Street & Drainage Maintenance	8,586,915	1,431,153	1,102,009	329,143	1,176,000
10 Storm Drainage Maintenance	925,032	154,172	149,686	4,486	163,442
11 Work Pool	170,122	28,354	12,666	15,687	22,872
12 Resource Control & Scheduling	406,340	67,723	60,469	7,254	75,339
13 Control Devices	912,809	152,135	107,110	45,025	96,413
14 Signals	701,003	116,834	88,628	28,206	120,979
15 Parking Meters	106,689	17,782	14,952	2,829	24,543
16 Civil Engineering	1,486,133	247,689	211,394	36,295	210,899
17 Traffic Engineering	3,277,281	546,214	527,627	18,586	554,341
18 Parking Enforcement	287,162	47,860	33,357	14,503	36,354
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>3,085,802</u>	<u>2,497,378</u>	<u>588,424</u>	<u>2,670,169</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(146,068)	651,694	797,763	(606,705)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	287,549	1,355,700	1,068,151	1,355,700
22 Transfers Out	(848,887)	(141,481)	(461,217)	(319,736)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	1,546,177	1,546,177	532,778
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>\$7,392,959</u>	<u>\$1,546,177</u>	<u>\$4,132,952</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 2014 fund balance in Fund 205 is \$136,143.

City of Little Rock, Arkansas
 Monthly Financial Report
 Street Fund Special Projects Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	5,493	(5,493)	4,168
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,493</u>	<u>(5,493)</u>	<u>4,168</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,493)	(5,493)	(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	(5,493)	(5,493)	(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>\$136,143</u>	<u>\$136,143</u>	<u>\$168,815</u>

Note 1: As of February 28, 2014, special project commitments for 4 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	63	63	36
3 Miscellaneous	0	0	71,042	71,042	18,093
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>71,104</u>	<u>71,104</u>	<u>18,129</u>
EXPENDITURES:					
5 Police	0	0	153,976	(153,976)	40,012
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>153,976</u>	<u>(153,976)</u>	<u>40,012</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(82,872)	(82,872)	(21,882)
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	(82,872)	(82,872)	(21,882)
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$82,872)</u></u>	<u><u>(\$82,872)</u></u>	<u><u>(\$50,870)</u></u>

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
Special Projects Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$39,954	\$39,954	\$32,968
2 Charges for services	0	0	387,895	387,895	395,934
3 Fines and fees	0	0	260,627	260,627	244,232
4 Interest income	0	0	11,440	11,440	(400)
5 Miscellaneous	0	0	313,803	313,803	150,769
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,013,719</u>	<u>1,013,719</u>	<u>823,504</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	6,343	(6,343)	9,477
9 Community Programs	0	0	8,004	(8,004)	7,766
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	575	(575)	0
12 District Court - Second Division (Traffic)	0	0	1,535	(1,535)	2,105
13 District Court - Third Division (Environmental)	0	0	354	(354)	0
14 Finance	0	0	119,377	(119,377)	124,377
15 Human Resources	0	0	19,176	(19,176)	17,436
16 Information Technology	0	0	0	0	0
17 Planning	0	0	4,826	(4,826)	1,724
18 Fleet	0	0	220,941	(220,941)	27,941
19 Public Works	0	0	20,179	(20,179)	46,734
20 Parks and Recreation	0	0	547,750	(547,750)	1,746,912
21 Fire	0	0	610,073	(610,073)	32,423
22 Police	0	0	37,879	(37,879)	30,131
23 Housing	0	0	3,392	(3,392)	19,743
24 Zoo	0	0	0	0	0
25 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,600,403</u>	<u>(1,600,403)</u>	<u>2,066,769</u>
26 REVENUES OVER (UNDER) EXPENDITURES	0	0	(586,684)	(586,684)	(1,243,265)
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	(586,684)	(586,684)	(1,243,265)
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>\$1,930,381</u>	<u>\$1,930,381</u>	<u>\$3,263,039</u>

Note 1: Fund balance is comprised of 87 special projects with appropriations totaling \$4,768,775 and 9 special projects with negative balances of \$2,830,884.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	997	997	10
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>997</u>	<u>997</u>	<u>10</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	10
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	10
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>\$42,874</u>

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 February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,195,657	\$1,195,657	\$936,205
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,521	2,521	400
4 Miscellaneous	0	0	(987,164)	(987,164)	435,789
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>211,014</u>	<u>211,014</u>	<u>1,372,395</u>
EXPENDITURES:					
5 General Government	0	0	258,731	(258,731)	1,941,823
6 Public Works	0	0	405,488	(405,488)	1,536,896
7 Parks & Recreation	0	0	47,715	(47,715)	26,647
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	198,161
10 Police	0	0	66,392	(66,392)	351,942
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>778,326</u>	<u>(778,326)</u>	<u>4,055,468</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(567,312)	(567,312)	(2,683,073)
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	(567,312)	(567,312)	(2,683,073)
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>\$461,561</u>	<u>\$461,561</u>	<u>(\$2,685,470)</u>

Expenditures include:	
Expended	\$208,837
Encumbered	569,489
	<u>\$778,326</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$16,898	\$16,898	\$35,979
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>17,021</u>	<u>17,021</u>	<u>35,979</u>
EXPENDITURES:					
5 Police	0	0	272,036	(272,036)	281,700
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>272,036</u>	<u>(272,036)</u>	<u>281,700</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(255,015)	(255,015)	(245,721)
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	(255,015)	(255,015)	(245,721)
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>(\$170,382)</u>	<u>(\$170,382)</u>	<u>(\$242,899)</u>

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
 Community Development Block Grant Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$413,169	\$413,169	\$681,235
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>413,169</u>	<u>413,169</u>	<u>681,235</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	683,575	(683,575)	961,998
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>683,575</u>	<u>(683,575)</u>	<u>961,998</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(270,406)	(270,406)	(280,763)
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	(270,406)	(270,406)	(280,763)
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>\$1,048,563</u>	<u>\$1,048,563</u>	<u>\$748,386</u>

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 February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$40,166	\$40,166	\$70,368
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>40,166</u>	<u>40,166</u>	<u>70,368</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	583,468	(583,468)	237,343
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>583,468</u>	<u>(583,468)</u>	<u>237,343</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(543,302)	(543,302)	(166,975)
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	(543,302)	(543,302)	(166,975)
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>(\$192,642)</u>	<u>(\$192,642)</u>	<u>\$275,242</u>

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 February 28, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$10,888	\$10,888	\$57
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>11,119</u>	<u>11,119</u>	<u>57</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	10,010	(10,010)	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,010</u>	<u>(10,010)</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,109	1,109	57
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	0	0	1,109	1,109	57
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>\$64,802</u>	<u>\$64,802</u>	<u>\$23,749</u>

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
 Short Term Capital Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	763	763	101
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>763</u>	<u>763</u>	<u>101</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	98,731	(98,731)	241,259
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>108,054</u>	<u>(108,054)</u>	<u>462,626</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(107,291)	(107,291)	(462,525)
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	(107,291)	(107,291)	(462,525)
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>\$14,683</u>	<u>\$14,683</u>	<u>(174,308)</u>

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
2012-2021 Capital Project Fund
For the Period Ended February 28, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$2,672,945	\$2,672,945	\$2,784,936
2 Interest income	0	0	175,838	175,838	5,055
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,848,784</u>	<u>2,848,784</u>	<u>2,789,991</u>
EXPENDITURES:					
5 General Government	0	0	730,199	(730,199)	674,594
6 Housing	0	0	0	0	0
7 Public Works	0	0	2,347,280	(2,347,280)	1,649,823
8 Parks and Recreation	0	0	358,371	(358,371)	915,282
9 Fire	0	0	588,127	(588,127)	20,218
10 Police	0	0	11,710,502	(11,710,502)	3,326,734
11 Fleet	0	0	218,117	(218,117)	47,644
12 Zoo	0	0	405,059	(405,059)	0
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>16,357,654</u>	<u>(16,357,654)</u>	<u>6,634,294</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,508,871)	(13,508,871)	(3,844,303)
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	(13,508,871)	(13,508,871)	(3,844,303)
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>\$16,544,970</u>	<u>\$16,544,970</u>	<u>\$18,601,095</u>
Expenditures include:					
Expended					
Encumbered					
<u>2,788,637</u>					
<u>13,569,017</u>					
Total					
<u>\$16,357,654</u>					

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
 1988 Capital Improvement Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	0	0	285
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	0	0	0	0	285
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>

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
 1998 Capital Improvement Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	2,418	2,418	178
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,418</u>	<u>2,418</u>	<u>178</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	(2,090)	(2,090)	(5,709)
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	(2,090)	(2,090)	(5,709)
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>\$382,488</u>	<u>\$382,488</u>	<u>\$723,108</u>

Note 1: As of February 28, 2014, the fund balance has been allocated to 2 special projects, including an infrastructure reserve in the amount of \$2,946.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks Capital Improvement Bond
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$8	\$8	\$9
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>8</u>	<u>8</u>	<u>9</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>49,029</u>	<u>(49,029)</u>	<u>109,628</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>49,029</u>	<u>(49,029)</u>	<u>109,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(49,020)	(49,020)	(109,619)
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	(49,020)	(49,020)	(109,619)
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>\$430,615</u>	<u>\$430,615</u>	<u>\$441,393</u>

Note 1: As of February 28, 2014, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$45	\$45	\$3
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>45</u>	<u>45</u>	<u>3</u>
EXPENDITURES:					
4 General Government	0	0	84	(84)	6,599
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>6,599</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(39)	(39)	(6,596)
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	(39)	(39)	(6,596)
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>\$6,650</u>	<u>\$6,650</u>	<u>\$3,728</u>

Note 1: As of February 28, 2014, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bond
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1	\$1	\$12
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>12</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	12
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	12
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.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bond
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$685	\$685	\$1,655
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>685</u>	<u>685</u>	<u>1,655</u>
EXPENDITURES:					
4 General Government	0	0	2,378,324	(2,378,324)	2,005,715
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,378,324</u>	<u>(2,378,324)</u>	<u>2,005,715</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,377,639)	(2,377,639)	(2,004,060)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	946	946	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,376,693)	(2,376,693)	(2,004,060)
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>\$9,301,058</u>	<u>\$9,301,058</u>	<u>\$21,015,857</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 February 28, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$250	\$250	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	0	0	2,787,887	(2,787,887)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,787,887</u>	<u>(2,787,887)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,787,638)	(2,787,638)	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	(2,787,638)	(2,787,638)	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>\$53,533,090</u>	<u>\$53,533,090</u>	<u>\$0</u>

Expenditures include:	
Expended	391,071
Encumbered	2,396,817
Total	<u>\$2,787,887</u>

Note 1: As of February 28, 2014, the fund balance has been allocated to 31 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended February 28, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 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	3,071	3,071	1,113
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,311,171</u>	<u>1,311,171</u>	<u>1,309,219</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	477,807	477,807	480,745
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	477,807	477,807	480,745
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>\$2,598,828</u>	<u>\$2,598,828</u>	<u>\$2,602,416</u>

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
2007 Infrastructure Debt Service Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	1,541	1,541	435
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,440,753</u>	<u>1,440,753</u>	<u>1,434,485</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	1,440,753	1,440,753	1,433,985
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	1,440,753	1,440,753	1,433,985
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>\$1,460,489</u>	<u>\$1,460,489</u>	<u>\$1,453,632</u>

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
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	<u>0</u>	<u>0</u>	<u>427</u>	<u>427</u>	<u>100</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>318,307</u>	<u>318,307</u>	<u>318,148</u>
EXPENDITURES:					
4 Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
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	318,307	318,307	317,648
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	318,307	318,307	317,648
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>\$336,395</u>	<u>\$336,395</u>	<u>\$337,478</u>

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 February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	2,554
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,554</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	3,244,969
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,244,969</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(3,242,415)
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	(3,242,415)
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>\$8,896,750</u>

Note: The 2004 bonds were fully redeemed in 2013.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$374,973	\$374,973	\$465,583
2 Interest Income	0	0	20,053	20,053	1,194
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>395,026</u>	<u>395,026</u>	<u>466,777</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	395,026	395,026	466,777
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	395,026	395,026	466,777
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>\$4,271,029</u>	<u>\$4,271,029</u>	<u>\$4,659,356</u>

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
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$352,350	\$352,350	\$429,226
2 Interest Income	0	0	259	259	168
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>352,609</u>	<u>352,609</u>	<u>429,394</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	352,609	352,609	429,394
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	(946)	(946)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	351,663	351,663	429,394
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>\$3,896,276</u>	<u>\$3,896,276</u>	<u>\$2,518,226</u>

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
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,151,910	\$1,151,910	\$1,355,081
2 Interest Income	0	0	(639)	(639)	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,151,271</u>	<u>1,151,271</u>	<u>1,355,081</u>
EXPENDITURES:					
5 Debt Service	0	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	1,151,271	1,151,271	1,355,081
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	1,151,271	1,151,271	1,355,081
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>\$11,738,951</u>	<u>\$11,738,951</u>	<u>\$1,355,081</u>

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
Fleet Services Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$2,190,755	\$2,057,594	(\$133,161)	\$1,975,175
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>2,190,755</u>	<u>2,057,594</u>	<u>(133,161)</u>	<u>1,975,175</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	614,387	541,741	72,646	520,842
5 Supplies and materials	6,694,650	1,115,775	733,674	382,101	887,186
6 Services and other expenses	2,399,642	399,940	328,195	71,745	280,181
7 Repairs and maintenance	249,875	41,646	19,616	22,030	14,152
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	17,533	20,431	(2,898)	16,803
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>2,189,281</u>	<u>1,643,657</u>	<u>545,625</u>	<u>1,719,165</u>
11 OPERATING INCOME/(LOSS)	8,843	1,474	413,937	412,464	256,010
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	3,031	3,031	214
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>1,474</u>	<u>416,969</u>	<u>415,495</u>	<u>256,225</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>1,474</u>	<u>416,969</u>	<u>415,495</u>	<u>256,225</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>\$2,743,064</u>	<u>\$3,158,559</u>	<u>\$415,495</u>	<u>\$2,838,906</u>

Analysis of Net Position

Cash	
Operating	\$868,624
Debt Reserve	0
Receivable	51,080
Inventory	400,412
Capital Assets, net	1,447,258
Other Assets	547,951
Liabilities	<u>(156,766)</u>
Net Position	<u>\$3,158,559</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended February 28, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$224,807	\$238,435	\$13,629	\$249,964
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>224,807</u>	<u>238,435</u>	<u>13,629</u>	<u>249,964</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	109,372	104,529	4,843	105,117
5 Supplies and materials	47,750	7,958	6,426	1,532	7,356
6 Services and other expenses	562,980	93,830	91,804	2,026	82,959
7 Repairs and maintenance	28,188	4,698	2,550	2,148	1,693
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	4,333	4,339	(6)	4,339
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>220,192</u>	<u>209,649</u>	<u>10,543</u>	<u>201,464</u>
11 OPERATING INCOME/(LOSS)	27,690	4,615	28,787	24,172	48,500
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>4,615</u>	<u>28,787</u>	<u>24,172</u>	<u>48,500</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>4,615</u>	<u>28,787</u>	<u>24,172</u>	<u>48,500</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>(\$796,143)</u>	<u>(\$819,218)</u>	<u>(\$795,046)</u>	<u>\$24,172</u>	<u>(\$665,951)</u>

Analysis of Net Position

Cash	
Operating	(\$732,222)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	163,488
Other Assets	0
Liabilities	<u>(226,312)</u>
Net Position	<u>(\$795,046)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$2,925,833	\$2,944,469	\$18,635	\$2,863,480
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>2,925,833</u>	<u>2,944,469</u>	<u>18,635</u>	<u>2,863,480</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	889,685	850,023	39,661	826,919
5 Supplies and materials	1,666,100	277,683	135,375	142,309	161,946
6 Services and other expenses	3,422,715	570,453	508,688	61,765	439,935
7 Repairs and maintenance	3,137,296	522,883	504,845	18,038	455,618
8 Closure & Postclosure Costs	247,945	41,324	42,284	(959)	50,111
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	343,333	232,216	111,118	348,794
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>2,645,361</u>	<u>2,273,430</u>	<u>371,931</u>	<u>2,283,322</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>280,473</u>	<u>671,039</u>	<u>390,566</u>	<u>580,158</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	1,333	64,112	62,778	1,184
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(36,483)	(46,515)	(10,031)	(56,051)
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	(4,231)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>245,323</u>	<u>688,636</u>	<u>443,313</u>	<u>521,060</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)	(260,811)	(1,564,863)	(1,304,053)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(15,488)</u>	<u>(876,227)</u>	<u>(860,740)</u>	<u>(857,194)</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>\$18,793,179</u>	<u>\$17,932,440</u>	<u>(\$860,740)</u>	<u>\$15,979,230</u>

Analysis of Net Position

Cash	
Operating	\$7,544,663
Debt Reserve	1,912,073
Receivable	2,808,264
Inventory	0
Capital Assets, net	15,692,040
Other Assets	28,760
Liabilities	<u>(10,053,361)</u>
Net Position	<u>\$17,932,440</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended February 28, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$96,103	\$52,082	(\$44,020)	\$71,295
2 RiverMarket Parking	695,000	115,833	64,128	(51,706)	55,172
3 Business Licenses	270,000	45,000	273,596	228,596	150,832
4 Street Repairs	180,000	30,000	100	(29,900)	0
5 Parking Meters	500,000	83,333	64,439	(18,895)	82,283
6 Other	450	75	0	(75)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>370,345</u>	<u>454,344</u>	<u>84,000</u>	<u>359,582</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	79,618	22,517	57,102	47,706
9 RiverMarket Parking	637,661	106,277	26,407	79,870	52,901
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	36,700	36,698	2	36,698
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>222,595</u>	<u>85,621</u>	<u>136,974</u>	<u>137,304</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>147,749</u>	<u>368,723</u>	<u>220,974</u>	<u>222,278</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	350	6,388	6,038	284
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(81,617)	(83,176)	(1,560)	(87,221)
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)	(4,883)	(5,434)	(550)	(5,852)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>61,599</u>	<u>286,502</u>	<u>224,902</u>	<u>129,489</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(61,599)	0	61,599	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>286,502</u>	<u>286,502</u>	<u>129,489</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>\$719,014</u>	<u>\$286,502</u>	<u>\$567,050</u>

Analysis of Net Position

Cash	
Operating	\$1,232,556
Debt Reserve	1,322,014
Receivable	27,082
Inventory	0
Capital Assets, net	7,175,112
Other Assets	532,839
Liabilities	<u>(9,570,589)</u>
Net Position	<u>\$719,014</u>

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
 Police Pension and Relief Fund
 For the Period Ended February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$83,978
2 Plan members	0	0	0	0	644
3 General property taxes	0	0	0	0	194,571
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	2,236	2,236	127,476
6 Total Contributions	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>406,669</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	1,226,835
8 Interest and dividends	0	0	0	0	169,563
9	0	0	0	0	1,396,398
10 Less investment expense	0	0	0	0	(45,268)
11 Net investment income (loss)	0	0	0	0	1,351,129
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>1,757,798</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	1,401,281
14 Administrative expenses	0	0	0	0	4,941
15 Other Deductions	0	0	241	(241)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>241</u>	<u>(241)</u>	<u>1,406,223</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,995</u>	<u>1,995</u>	<u>351,575</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>\$1,995</u>	<u>\$1,995</u>	<u>\$47,936,469</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 February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$90,671	\$90,671	\$90,479
2 Plan members	0	0	7,337	7,337	7,146
3 General property taxes	0	0	0	0	194,571
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>98,008</u>	<u>98,008</u>	<u>292,996</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	853,339	853,339	2,148,227
8 Interest and dividends	0	0	248,141	248,141	275,627
9	0	0	1,101,481	1,101,481	2,423,855
10 Less investment expense	0	0	(85,537)	(85,537)	(80,998)
11 Net investment income (loss)	0	0	1,015,944	1,015,944	2,342,857
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,113,953</u>	<u>1,113,953</u>	<u>2,635,852</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	2,009,478	(2,009,478)	1,842,771
14 Administrative expenses	0	0	4,381	(4,381)	4,582
15	0	0	2,013,858	(2,013,858)	1,847,353
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(899,906)</u>	<u>(899,906)</u>	<u>788,499</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>\$72,963,577</u>	<u>\$72,963,577</u>	<u>\$71,863,975</u>

Note 1: Net Position includes \$10,879,106 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 February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$189,805
2 Plan members	0	0	0	0	247,709
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>466,454</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	274,120	274,120	340,019
8 Interest and dividends	0	0	54,180	54,180	64,455
9	0	0	328,300	328,300	404,474
10 Less investment expense	0	0	(14,810)	(14,810)	(12,488)
11 Net investment income (loss)	0	0	313,490	313,490	391,986
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>314,881</u>	<u>314,881</u>	<u>858,440</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	292,371	(292,371)	304,724
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>292,371</u>	<u>(292,371)</u>	<u>304,724</u>
16 NET INCREASE (DECREASE)	0	0	22,509	22,509	553,716
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>\$11,876,464</u>	<u>\$11,876,464</u>	<u>\$10,543,879</u>

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 Contribution Fund
For the Period Ended February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$139,666	\$139,666	\$354,229
2 Plan members	0	0	71,690	71,690	200,065
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	4,516	4,516	73,989
6 Total Contributions	<u>0</u>	<u>0</u>	<u>215,872</u>	<u>215,872</u>	<u>628,283</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,813,939)	(3,813,939)	1,301,108
8 Interest and dividends	0	0	148,770	148,770	208,978
9	0	0	(3,665,169)	(3,665,169)	1,510,086
10 Less investment expense	0	0	(54,607)	(54,607)	(50,808)
11 Net investment income (loss)	0	0	(3,719,776)	(3,719,776)	1,459,278
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(3,503,904)</u>	<u>(3,503,904)</u>	<u>2,087,561</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	16,639,536	(16,639,536)	690,467
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>16,639,536</u>	<u>(16,639,536)</u>	<u>690,467</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(20,143,441)</u>	<u>(20,143,441)</u>	<u>1,397,095</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>43,683,168</u>	<u>43,683,168</u>	<u>38,656,705</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$23,539,727</u>	<u>\$23,539,727</u>	<u>\$40,053,803</u>

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 February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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)	0	0	0	0	0
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>

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 February 28, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	247,907
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>247,907</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	18,792	18,792	20,836
8 Interest and dividends	0	0	5,468	5,468	2,905
9	<u>0</u>	<u>0</u>	<u>24,260</u>	<u>24,260</u>	<u>23,741</u>
10 Less investment expense	0	0	(5,247)	(5,247)	(4,387)
11 Net investment income (loss)	0	0	19,013	19,013	19,354
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>19,013</u>	<u>19,013</u>	<u>267,261</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	19,013	19,013	267,261
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>\$2,115,726</u>	<u>\$2,115,726</u>	<u>\$2,022,385</u>

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 February 28, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$253,790	\$253,790	\$0
2 Plan members	0	0	127,495	127,495	0
3 Participant Directed Transfer	0	0	23,163,686	23,163,686	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	0	0	0
7 Total Contributions	<u>0</u>	<u>0</u>	<u>23,544,971</u>	<u>23,544,971</u>	<u>0</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	(224,351)	(224,351)	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>(224,351)</u>	<u>(224,351)</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(224,351)</u>	<u>(224,351)</u>	<u>0</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>23,320,620</u>	<u>23,320,620</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>23,320,620</u>	<u>23,320,620</u>	<u>0</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>\$23,320,620</u>	<u>\$23,320,620</u>	<u>\$0</u>

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 February 28, 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 February 28, 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	551,352	5,121,962	1,109,968	26,832,721	0	33,616,002	377,708
108 General - Special Projects				450,914		450,914	165,492
110 Seized Money						0	145,191
200 Street				5,312,312		5,312,312	58,065
205 Street - Special Projects						0	5,493
210 Special Projects				6,858		6,858	1,179,718
215 Infrastructure						0	0
220 911	10,000					10,000	25,605
230 CDBG						0	308,883
240 HIPP						0	495,964
250 NHSP						0	0
270 Grants				1,709,879		1,709,879	569,489
304 1998 Capital Improvement - Infrastructure						0	3,507
305 2009 Capital Improvements						0	49,005
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	101,303
326 2012-2021 Capital Project Fund						0	13,569,017
330 2013 Capital Improvement Bond						0	2,396,817
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			156,766			156,766	0
601 Vehicle Storage Facility	615		204,975	20,722		226,312	0
603 Waste Disposal	2,066		5,256,294	0	4,795,000	10,053,361	0
612 Rivermarket Garage Fund	46,500		77,423	366,667	9,080,000	9,570,589	0
800 Police Pension		584,651				584,651	0
801 Fire Pension		320				320	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	78,796					78,796	0
Totals	689,329	5,706,933	6,805,426	55,924,640	13,875,000	83,001,328	19,451,342

SUMMARY OF BOND INDEBTEDNESS
For the month ended February 28, 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 02/28/2014</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
<u>REVENUE BONDS</u>										
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
<u>TEMPORARY NOTE</u>										
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