

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended April 30, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,548,180	\$8,849,393	\$10,094,374	\$1,244,981	\$7,212,673
2 Sales taxes	96,123,400	32,041,133	30,669,985	(1,371,149)	30,825,968
3 Licenses and permits	10,509,200	3,503,067	7,249,146	3,746,079	6,911,914
4 Intergovernmental	6,353,442	2,117,814	0	(2,117,814)	0
5 Charges for services	11,245,641	3,748,547	2,359,902	(1,388,645)	2,269,787
6 Fines and fees	3,199,875	1,066,625	992,490	(74,135)	1,026,036
7 Utility franchise fees	27,686,000	9,228,667	8,366,798	(861,869)	8,190,443
8 Investment income	50,000	16,667	198,736	182,069	14,071
9 Miscellaneous	767,900	255,967	521,324	265,357	284,998
10 TOTAL REVENUES	<u>182,483,638</u>	<u>60,827,879</u>	<u>60,452,755</u>	<u>(375,124)</u>	<u>56,735,892</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	20,242,240	6,747,413	9,810,543	(3,063,130)	5,811,703
12 Board of Directors	338,527	112,842	102,701	10,142	70,187
13 Community Programs	388,081	129,360	134,166	(4,806)	145,185
14 City Attorney	1,746,058	582,019	550,697	31,322	530,054
15 District Court - First Division (Criminal)	1,378,309	459,436	418,996	40,440	395,599
16 District Court - Third Division (Environmental)	627,185	209,062	203,786	5,276	187,554
17 District Court - Second Division (Traffic)	1,247,286	415,762	429,270	(13,508)	416,850
18 Finance	3,124,041	1,041,347	988,346	53,001	881,190
19 Human Resources	1,632,677	544,226	480,243	63,982	463,217
20 Information Technology	4,297,004	1,432,335	1,181,908	250,427	1,285,641
21 Planning and Development	2,484,716	828,239	723,267	104,972	670,116
22 TOTAL GENERAL GOVERNMENT	<u>37,506,124</u>	<u>12,502,041</u>	<u>15,023,923</u>	<u>(2,521,881)</u>	<u>10,857,295</u>
23 PUBLIC WORKS	1,144,578	381,526	301,551	79,975	280,595
24 PARKS & RECREATION	9,600,259	3,200,086	2,960,862	239,225	2,466,229
25 RIVERMARKET	1,208,675	402,892	250,705	152,187	370,335
26 GOLF	2,187,165	729,055	752,703	(23,648)	707,067
27 JIM DAILEY FITNESS & AQUATICS	896,565	298,855	292,893	5,962	225,596
28 ZOO	6,397,873	2,132,624	2,144,212	(11,588)	1,832,481
29 FIRE	45,678,736	15,226,245	13,733,340	1,492,905	12,714,492
30 POLICE	66,232,727	22,077,576	21,155,770	921,806	18,586,571
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,392,080	1,797,360	1,581,635	215,725	1,524,929
32 VACANCY SAVINGS	(3,136,512)	(1,045,504)	0	(1,045,504)	0
33 TOTAL EXPENDITURES	<u>173,108,270</u>	<u>57,702,757</u>	<u>58,197,594</u>	<u>(494,837)</u>	<u>49,565,590</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>9,375,368</u>	<u>3,125,123</u>	<u>2,255,161</u>	<u>(869,962)</u>	<u>7,170,302</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	1,780,892	593,631	5,446,898	4,853,267	1,283,271
36 TRANSFERS OUT	(11,156,260)	(3,718,753)	(10,156,260)	(6,437,507)	(10,587,771)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	0	(2,454,201)	(2,454,201)	(2,134,199)
38 BEGINNING FUND BALANCE	19,598,183	19,598,183	19,598,183	0	18,374,205
39 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$19,598,183</u>	<u>\$19,598,183</u>	<u>\$17,143,982</u>	<u>(\$2,454,201)</u>	<u>\$16,240,007</u>

Note 1: Total encumbrances included in the reported expenditures are \$482,551.

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

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$31,756	\$31,756	\$0
2 Intergovernmental	0	0	0	0	21,353
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	321,226	321,226	72,023
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>352,982</u>	<u>352,982</u>	<u>93,375</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	744,432	(744,432)	329,955
8 City Attorney	0	0	797	(797)	2,059
9 Finance	0	0	0	0	4,163
10 Information Technology	0	0	0	0	221,131
11 Human Resources	0	0	(3)	3	65
12 Planning	0	0	0	0	0
13 Community Programs	0	0	1,023,496	(1,023,496)	592,646
14 Public Works	0	0	454,568	(454,568)	603,677
15 Parks and Recreation	0	0	15,298	(15,298)	310,693
16 Jim Dailey Fitness and Aquatics	0	0	17,053	(17,053)	0
16 Fire	0	0	375,000	(375,000)	249,986
17 Police	0	0	0	0	906,323
18 Housing	0	0	355,794	(355,794)	256,396
19 Fleet	0	0	612,114	(612,114)	930,473
20 Zoo	0	0	75,575	(75,575)	269,093
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,674,124</u>	<u>(3,674,124)</u>	<u>4,676,659</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,321,142)	(3,321,142)	(4,583,284)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,111,760	9,111,760	18,444,275
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	5,723,247	5,723,247	13,860,991
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,926,526</u>	<u>1,207,259</u>	<u>8,145,280</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$21,649,772</u>	<u>\$6,930,506</u>	<u>\$22,006,272</u>

Note 1: As of April 30, 2014, fund balance is composed of 240 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$1,824,467	\$2,081,640	\$257,173	\$2,062,620
2 Intergovernmental	12,100,000	4,033,333	4,777,055	743,721	2,883,223
3 Charges for services	10,000	3,333	3,995	662	3,782
4 Investment income	5,000	1,667	30,351	28,685	1,347
5 Miscellaneous	50,000	16,667	45,488	28,821	34,429
6 TOTAL REVENUES	<u>17,638,400</u>	<u>5,879,467</u>	<u>6,938,529</u>	<u>1,059,062</u>	<u>4,985,401</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	352,764	196,305	156,459	237,970
8 Operations Administration	597,031	199,010	232,149	(33,138)	160,507
9 Street & Drainage Maintenance	8,586,915	2,862,305	2,205,237	657,068	2,120,612
10 Storm Drainage Maintenance	925,032	308,344	276,219	32,125	301,668
11 Work Pool	170,122	56,707	25,744	30,963	50,604
12 Resource Control & Scheduling	406,340	135,447	125,052	10,395	150,300
13 Control Devices	912,809	304,270	248,630	55,640	230,100
14 Signals	701,003	233,668	244,342	(10,674)	234,458
15 Parking Meters	106,689	35,563	32,737	2,826	35,669
16 Civil Engineering	1,486,133	495,378	427,524	67,854	419,791
17 Traffic Engineering	3,277,281	1,092,427	1,063,078	29,349	1,139,937
18 Parking Enforcement	287,162	95,721	70,286	25,435	70,533
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>6,171,603</u>	<u>5,147,301</u>	<u>1,024,302</u>	<u>5,152,150</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(292,136)	1,791,227	2,083,364	(166,748)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	575,099	1,355,700	780,601	1,355,700
22 Transfers Out	(848,887)	(282,962)	(461,217)	(178,255)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	2,685,710	2,685,710	972,735
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>\$8,532,492</u>	<u>\$2,685,710</u>	<u>\$4,572,909</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2014 fund balance in Fund 205 is \$116,982.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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	24,654	(24,654)	4,168
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>24,654</u>	<u>(24,654)</u>	<u>4,168</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(24,654)	(24,654)	(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	(24,654)	(24,654)	(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>\$116,982</u>	<u>\$116,982</u>	<u>\$168,815</u>

Note 1: As of April 30, 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 April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	172	172	598
3 Miscellaneous	0	0	103,730	103,730	36,750
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>103,901</u>	<u>103,901</u>	<u>37,347</u>
EXPENDITURES:					
5 Police	0	0	58,905	(58,905)	40,847
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>58,905</u>	<u>(58,905)</u>	<u>40,847</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	44,996	44,996	(3,500)
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	44,996	44,996	(3,500)
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>\$44,996</u>	<u>\$44,996</u>	<u>(\$32,488)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$265,782	\$265,782	\$132,530
2 Charges for services	0	0	526,914	526,914	507,288
3 Fines and fees	0	0	440,409	440,409	465,649
4 Interest income	0	0	12,390	12,390	(169)
5 Miscellaneous	0	0	413,552	413,552	380,422
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,659,047</u>	<u>1,659,047</u>	<u>1,485,719</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	45,514	(45,514)	46,368
9 Community Programs	0	0	16,523	(16,523)	14,608
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	9,863	(9,863)	0
12 District Court - Second Division (Traffic)	0	0	4,030	(4,030)	6,074
13 District Court - Third Division (Environmental)	0	0	354	(354)	0
14 Finance	0	0	244,412	(244,412)	254,536
15 Human Resources	0	0	52,047	(52,047)	23,470
16 Information Technology	0	0	0	0	0
17 Planning	0	0	7,901	(7,901)	12,511
18 Fleet	0	0	364,309	(364,309)	43,606
19 Public Works	0	0	56,397	(56,397)	51,513
20 Parks and Recreation	0	0	733,805	(733,805)	2,222,565
21 Fire	0	0	351,017	(351,017)	204,537
22 Police	0	0	85,121	(85,121)	36,320
23 Housing	0	0	39,781	(39,781)	49,427
24 Zoo	0	0	0	0	0
25 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,011,075</u>	<u>(2,011,075)</u>	<u>2,965,535</u>
26 REVENUES OVER (UNDER) EXPENDITURES	0	0	(352,028)	(352,028)	(1,479,816)
OTHER FINANCING SOURCES (USES):					
27 Transfers In	0	0	0	0	0
28 Transfers Out	0	0	0	0	(5,568)
29 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(352,028)	(352,028)	(1,485,384)
30 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,517,066</u>	<u>2,517,066</u>	<u>4,506,304</u>
31 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,165,037</u>	<u>\$2,165,037</u>	<u>\$3,020,920</u>

Note 1: Fund balance is comprised of 89 special projects with appropriations totaling \$4,513,868 and 10 special projects with negative balances of \$2,339,480.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	997	997	25
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>997</u>	<u>997</u>	<u>25</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	375
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>375</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	997	997	(350)
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	(350)
9 BEGINNING FUND BALANCE	0	0	0	0	42,862
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$997</u>	<u>\$997</u>	<u>\$42,513</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2013 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$630,302	\$630,302	\$2,069,592
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,637	4,637	746
4 Miscellaneous	0	0	10,000	10,000	1,480,116
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>644,938</u>	<u>644,938</u>	<u>3,550,453</u>
EXPENDITURES:					
5 General Government	0	0	1,720,873	(1,720,873)	2,198,139
6 Public Works	0	0	402,189	(402,189)	1,575,744
7 Parks & Recreation	0	0	93,726	(93,726)	26,647
8 Fleet	0	0	0	0	223,800
9 Fire	0	0	0	0	57,843
10 Police	0	0	144,139	(144,139)	663,535
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,360,927</u>	<u>(2,360,927)</u>	<u>4,745,709</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,715,989)	(1,715,989)	(1,195,256)
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	(1,715,989)	(1,715,989)	(1,195,256)
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>(\$687,115)</u>	<u>(\$687,115)</u>	<u>(\$1,197,653)</u>

Expenditures include:	
Expended	\$708,145
Encumbered	<u>1,652,782</u>
	<u>\$2,360,927</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$323,855	\$323,855	\$361,478
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>323,978</u>	<u>323,978</u>	<u>361,478</u>
EXPENDITURES:					
5 Police	0	0	523,330	(523,330)	558,962
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>523,330</u>	<u>(523,330)</u>	<u>558,962</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(199,353)	(199,353)	(197,484)
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	(199,353)	(199,353)	(197,484)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,634</u>	<u>84,634</u>	<u>2,823</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$114,720)</u>	<u>(\$114,720)</u>	<u>(\$194,662)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$284,568)	(\$284,568)	\$893,711
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>(284,568)</u>	<u>(284,568)</u>	<u>893,711</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	883,533	(883,533)	1,166,748
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>883,533</u>	<u>(883,533)</u>	<u>1,166,748</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,168,101)	(1,168,101)	(273,036)
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	(1,168,101)	(1,168,101)	(273,036)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,318,968</u>	<u>1,318,968</u>	<u>1,029,148</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$150,867</u>	<u>\$150,867</u>	<u>\$756,112</u>
Expenditures include:					
Expended					
Encumbered					
<u>\$564,240</u>					
<u>319,293</u>					
<u>\$883,533</u>					

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$91,379	\$91,379	\$130,530
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>91,379</u>	<u>91,379</u>	<u>130,530</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	670,615	(670,615)	323,453
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>670,615</u>	<u>(670,615)</u>	<u>323,453</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(579,235)	(579,235)	(192,923)
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	(579,235)	(579,235)	(192,923)
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>(\$228,575)</u>	<u>(\$228,575)</u>	<u>\$249,293</u>
Expenditures include:					
		\$209,239			
		461,376			
		<u>\$670,615</u>			

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$10,934	\$10,934	\$3,867
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>11,166</u>	<u>11,166</u>	<u>3,867</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	13,335	(13,335)	2,477
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,335</u>	<u>(13,335)</u>	<u>2,477</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,169)	(2,169)	1,390
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	(2,169)	(2,169)	1,390
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>\$61,524</u>	<u>\$61,524</u>	<u>\$25,082</u>

Expenditures include:	
Expended	\$13,335
Encumbered	<u>0</u>
	<u>\$13,335</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	942	942	200
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>942</u>	<u>942</u>	<u>200</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)	241,411
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>462,779</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(107,112)	(107,112)	(462,579)
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	(107,112)	(107,112)	(462,579)
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>\$14,863</u>	<u>\$14,863</u>	<u>(\$174,362)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$5,601,208	\$5,601,208	\$5,657,482
2 Interest income	0	0	216,045	216,045	11,872
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,817,253</u>	<u>5,817,253</u>	<u>5,669,354</u>
EXPENDITURES:					
5 General Government	0	0	730,199	(730,199)	4,296,256
6 Housing	0	0	0	0	0
7 Public Works	0	0	2,968,768	(2,968,768)	1,701,215
8 Parks and Recreation	0	0	791,154	(791,154)	1,543,697
9 Fire	0	0	597,078	(597,078)	20,793
10 Police	0	0	12,203,878	(12,203,878)	3,331,950
11 Fleet	0	0	268,962	(268,962)	465,646
12 Zoo	0	0	579,428	(579,428)	35,053
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>18,139,466</u>	<u>(18,139,466)</u>	<u>11,394,610</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,322,213)	(12,322,213)	(5,725,256)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	(3,664,647)	(3,664,647)	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(15,986,860)	(15,986,860)	(5,725,256)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>30,053,840</u>	<u>30,053,840</u>	<u>22,445,398</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,066,981</u>	<u>\$14,066,981</u>	<u>\$16,720,142</u>
Expenditures include:					
			7,957,211		
			10,182,255		
			<u>\$18,139,466</u>		

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 1988 Capital Improvement Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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>

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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	3,015	3,015	428
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,015</u>	<u>3,015</u>	<u>428</u>
EXPENDITURES:					
5 Public Works	0	0	5,042	(5,042)	5,887
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,042</u>	<u>(5,042)</u>	<u>5,887</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,028)	(2,028)	(5,459)
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	(2,028)	(2,028)	(5,459)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,578</u>	<u>384,578</u>	<u>728,818</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$382,550</u>	<u>\$382,550</u>	<u>\$723,358</u>

Note 1: As of April 30, 2014, the fund balance has been allocated to 2 special projects, including an infrastructure reserve in the amount of \$3,542.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks Capital Improvement Bond
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$16	\$16	\$18
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>16</u>	<u>16</u>	<u>18</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>488,776</u>	<u>(488,776)</u>	<u>109,628</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>488,776</u>	<u>(488,776)</u>	<u>109,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(488,760)	(488,760)	(109,610)
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	(488,760)	(488,760)	(109,610)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>479,634</u>	<u>479,634</u>	<u>551,011</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$9,125)</u>	<u>(\$9,125)</u>	<u>\$441,402</u>

Note 1: As of April 30, 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 April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$56	\$56	\$7
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>56</u>	<u>56</u>	<u>7</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	(28)	(28)	(6,592)
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	(28)	(28)	(6,592)
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>\$6,661</u>	<u>\$6,661</u>	<u>\$3,732</u>

Note 1: As of April 30, 2014, the fund balance has been allocated to 2 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bond
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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 April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,218	\$1,218	\$6,808
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,218</u>	<u>1,218</u>	<u>6,808</u>
EXPENDITURES:					
4 General Government	0	0	3,388,226	(3,388,226)	4,069,302
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,388,226</u>	<u>(3,388,226)</u>	<u>4,069,302</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,387,009)	(3,387,009)	(4,062,495)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	1,050	1,050	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,385,959)	(3,385,959)	(4,062,495)
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>\$8,291,792</u>	<u>\$8,291,792</u>	<u>\$18,957,422</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$10,898	\$10,898	\$0
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>10,898</u>	<u>10,898</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>4,681,474</u>	<u>(4,681,474)</u>	<u>0</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,681,474</u>	<u>(4,681,474)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,670,576)	(4,670,576)	0
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	(4,670,576)	(4,670,576)	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>56,320,727</u>	<u>56,320,727</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$51,650,152</u>	<u>\$51,650,152</u>	<u>\$0</u>

Expenditures include:	
Expended	1,954,610
Encumbered	<u>2,726,864</u>
Total	<u>\$4,681,474</u>

Note 1: As of April 30, 2014, the fund balance has been allocated to 40 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended April 30, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 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	4,386	4,386	1,386
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,312,486</u>	<u>1,312,486</u>	<u>1,309,492</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	479,122	479,122	481,018
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	479,122	479,122	481,018
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,121,020</u>	<u>2,121,020</u>	<u>2,121,671</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,600,143</u>	<u>\$2,600,143</u>	<u>\$2,602,689</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2007 Infrastructure Debt Service Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	3,603	3,603	887
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,442,816</u>	<u>1,442,816</u>	<u>1,434,937</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	167,794	(167,794)	190,025
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>167,794</u>	<u>(167,794)</u>	<u>190,025</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,275,022	1,275,022	1,244,912
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	1,275,022	1,275,022	1,244,912
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>\$1,294,758</u>	<u>\$1,294,758</u>	<u>\$1,264,558</u>

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 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>909</u>	<u>909</u>	<u>207</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>318,789</u>	<u>318,789</u>	<u>318,254</u>
EXPENDITURES:					
4 Debt Service	<u>0</u>	<u>0</u>	<u>32,128</u>	<u>(32,128)</u>	<u>37,024</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,128</u>	<u>(32,128)</u>	<u>37,024</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	286,662	286,662	281,231
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	286,662	286,662	281,231
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>\$304,750</u>	<u>\$304,750</u>	<u>\$301,061</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	3,137
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,137</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	(3,241,832)
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	(8,895,860)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(12,137,692)
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>\$1,473</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 April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,419,575	\$1,419,575	\$1,419,309
2 Interest Income	0	0	25,243	25,243	2,620
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,444,818</u>	<u>1,444,818</u>	<u>1,421,929</u>
EXPENDITURES:					
4 Debt Service	0	0	3,299,823	(3,299,823)	3,018,806
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,299,823</u>	<u>(3,299,823)</u>	<u>3,018,806</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,855,004)	(1,855,004)	(1,596,877)
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	(1,855,004)	(1,855,004)	(1,596,877)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,876,002</u>	<u>3,876,002</u>	<u>4,192,579</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,020,999</u>	<u>\$2,020,999</u>	<u>\$2,595,702</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012 Library Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,312,626	\$1,312,626	\$1,297,151
2 Interest Income	0	0	446	446	290
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,313,073</u>	<u>1,313,073</u>	<u>1,297,441</u>
EXPENDITURES:					
4 Debt Service	0	0	2,975,289	(2,975,289)	1,292,061
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,975,289</u>	<u>(2,975,289)</u>	<u>1,292,061</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,662,216)	(1,662,216)	5,380
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	(1,050)	(1,050)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,663,266)	(1,663,266)	5,380
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,544,612</u>	<u>3,544,612</u>	<u>2,088,831</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,881,347</u>	<u>\$1,881,347</u>	<u>\$2,094,211</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended April 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,318,346	\$4,318,346	\$4,288,678
2 Interest Income	0	0	(400)	(400)	218
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,317,946</u>	<u>4,317,946</u>	<u>4,288,895</u>
EXPENDITURES:					
5 Debt Service	0	0	9,772,318	(9,772,318)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,772,318</u>	<u>(9,772,318)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,454,372)	(5,454,372)	4,288,895
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	(5,454,372)	(5,454,372)	4,288,895
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>\$5,133,308</u>	<u>\$5,133,308</u>	<u>\$4,288,895</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$4,381,510	\$4,226,650	(\$154,860)	\$4,005,123
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>4,381,510</u>	<u>4,226,650</u>	<u>(154,860)</u>	<u>4,005,123</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	1,228,774	1,104,745	124,028	1,030,248
5 Supplies and materials	6,694,650	2,231,550	1,846,378	385,172	1,888,735
6 Services and other expenses	2,399,642	799,881	722,006	77,875	671,907
7 Repairs and maintenance	249,875	83,292	24,864	58,428	26,333
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	35,067	41,000	(5,934)	33,607
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>4,378,563</u>	<u>3,738,994</u>	<u>639,569</u>	<u>3,650,831</u>
11 OPERATING INCOME/(LOSS)	8,843	2,948	487,656	484,709	354,292
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	4,484	4,484	477
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	1,467,882	1,467,882	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>2,948</u>	<u>1,960,023</u>	<u>1,957,075</u>	<u>354,769</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>2,948</u>	<u>1,960,023</u>	<u>1,957,075</u>	<u>354,769</u>
21 BEGINNING NET POSITION	<u>2,603,208</u>	<u>2,603,208</u>	<u>2,603,208</u>	<u>0</u>	<u>2,582,680</u>
22 ENDING NET POSITION	<u>\$2,612,051</u>	<u>\$2,606,156</u>	<u>\$4,563,231</u>	<u>\$1,957,075</u>	<u>\$2,937,450</u>

Analysis of Net Position

Cash	
Operating	\$1,024,612
Debt Reserve	0
Receivable	53,408
Inventory	430,086
Capital Assets, net	2,913,680
Other Assets	436,593
Liabilities	<u>(295,148)</u>
Net Position	<u>\$4,563,231</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended April 30, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$449,613	\$501,858	\$52,245	\$463,770
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>449,613</u>	<u>501,858</u>	<u>52,245</u>	<u>463,770</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	218,744	214,760	3,984	207,504
5 Supplies and materials	47,750	15,917	8,277	7,640	16,623
6 Services and other expenses	562,980	187,660	199,963	(12,303)	182,071
7 Repairs and maintenance	28,188	9,396	5,765	3,631	4,279
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	8,667	10,634	(1,968)	8,678
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>440,383</u>	<u>439,400</u>	<u>984</u>	<u>419,155</u>
11 OPERATING INCOME/(LOSS)	27,690	9,230	62,459	53,229	44,615
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	29,343	(29,343)	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>27,690</u>	<u>9,230</u>	<u>91,801</u>	<u>23,886</u>	<u>44,615</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>9,230</u>	<u>91,801</u>	<u>23,886</u>	<u>44,615</u>
21 BEGINNING NET POSITION	<u>(685,451)</u>	<u>(685,451)</u>	<u>(685,450)</u>	<u>1</u>	<u>(714,452)</u>
22 ENDING NET POSITION	<u>(\$657,761)</u>	<u>(\$676,221)</u>	<u>(\$593,649)</u>	<u>\$23,886</u>	<u>(\$669,836)</u>

Analysis of Net Position

Cash	
Operating	(\$688,625)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	186,536
Other Assets	0
Liabilities	<u>(91,560)</u>
Net Position	<u>(\$593,649)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$5,851,667	\$5,842,426	(\$9,241)	\$5,820,667
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>5,851,667</u>	<u>5,842,426</u>	<u>(9,241)</u>	<u>5,820,667</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	1,779,369	1,673,139	106,230	1,633,225
5 Supplies and materials	1,666,100	555,367	397,766	157,600	522,703
6 Services and other expenses	3,422,715	1,140,905	1,085,645	55,260	894,648
7 Repairs and maintenance	3,137,296	1,045,765	1,030,357	15,408	900,964
8 Closure & Postclosure Costs	247,945	82,648	89,848	(7,200)	109,095
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	686,667	490,706	195,961	713,072
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>5,290,721</u>	<u>4,767,461</u>	<u>523,260</u>	<u>4,773,706</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>560,946</u>	<u>1,074,965</u>	<u>514,019</u>	<u>1,046,961</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	2,667	75,725	73,058	3,345
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(72,967)	(93,029)	(20,063)	(112,102)
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	(8,461)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>490,646</u>	<u>1,057,660</u>	<u>567,014</u>	<u>929,742</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)	(521,621)	(1,564,863)	(1,043,242)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(30,975)</u>	<u>(507,203)</u>	<u>(476,228)</u>	<u>(448,512)</u>
24 BEGINNING NET POSITION	<u>18,779,941</u>	<u>18,779,941</u>	<u>18,779,941</u>	<u>0</u>	<u>16,836,421</u>
25 ENDING NET POSITION	<u>\$18,687,015</u>	<u>\$18,748,966</u>	<u>\$18,272,738</u>	<u>(\$476,228)</u>	<u>\$16,387,912</u>

Analysis of Net Position

Cash	
Operating	\$6,253,007
Debt Reserve	1,839,162
Receivable	2,778,513
Inventory	0
Capital Assets, net	17,225,212
Other Assets	14,627
Liabilities	<u>(9,837,783)</u>
Net Position	<u>\$18,272,738</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended April 30, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$192,206	\$161,879	(\$30,326)	\$157,495
2 RiverMarket Parking	695,000	231,667	174,927	(56,740)	188,194
3 Business Licenses	270,000	90,000	273,596	183,596	152,379
4 Street Repairs	180,000	60,000	85,522	25,522	28,454
5 Parking Meters	500,000	166,667	135,754	(30,912)	166,025
6 Other	450	150	0	(150)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>740,689</u>	<u>831,678</u>	<u>90,989</u>	<u>692,547</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	159,237	162,005	(2,769)	162,180
9 RiverMarket Parking	637,661	212,554	189,997	22,557	179,844
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	73,400	73,395	5	73,395
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>445,190</u>	<u>425,398</u>	<u>19,793</u>	<u>415,419</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>295,499</u>	<u>406,280</u>	<u>110,782</u>	<u>277,127</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	700	7,847	7,147	657
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(163,233)	(166,352)	(3,119)	(174,443)
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)	(9,767)	(9,905)	(138)	(10,828)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>123,199</u>	<u>237,871</u>	<u>114,672</u>	<u>92,513</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(123,199)	0	123,199	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>237,871</u>	<u>237,871</u>	<u>92,513</u>
24 BEGINNING NET POSITION	<u>469,501</u>	<u>469,501</u>	<u>469,502</u>	<u>1</u>	<u>437,559</u>
25 ENDING NET POSITION	<u>\$469,501</u>	<u>\$469,501</u>	<u>\$707,372</u>	<u>\$237,872</u>	<u>\$530,074</u>

Analysis of Net Position

Cash	
Operating	\$1,007,621
Debt Reserve	1,518,788
Receivable	112,504
Inventory	0
Capital Assets, net	7,138,414
Other Assets	522,615
Liabilities	<u>(9,592,569)</u>
Net Position	<u>\$707,372</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$168,116
2 Plan members	0	0	0	0	1,450
3 General property taxes	0	0	0	0	576,924
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	2,236	2,236	215,584
6 Total Contributions	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>962,075</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	2,344,379
8 Interest and dividends	0	0	0	0	360,370
9	0	0	0	0	2,704,749
10 Less investment expense	0	0	0	0	(96,818)
11 Net investment income (loss)	0	0	0	0	2,607,931
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,236</u>	<u>2,236</u>	<u>3,570,006</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	2,759,293
14 Administrative expenses	0	0	0	0	19,238
15 Other Deductions	0	0	241	(241)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>241</u>	<u>(241)</u>	<u>2,778,531</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,995</u>	<u>1,995</u>	<u>791,475</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>\$48,376,368</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$179,410	\$179,410	\$182,310
2 Plan members	0	0	12,743	12,743	15,643
3 General property taxes	0	0	591,114	591,114	576,924
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	1,145
6 Total Contributions	<u>0</u>	<u>0</u>	<u>783,268</u>	<u>783,268</u>	<u>776,022</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	523,210	523,210	3,873,138
8 Interest and dividends	0	0	513,675	513,675	581,415
9	0	0	1,036,885	1,036,885	4,454,553
10 Less investment expense	0	0	(169,185)	(169,185)	(163,700)
11 Net investment income (loss)	0	0	867,700	867,700	4,290,853
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,650,968</u>	<u>1,650,968</u>	<u>5,066,875</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,764,613	(3,764,613)	3,724,940
14 Administrative expenses	0	0	10,041	(10,041)	11,041
15	0	0	3,774,654	(3,774,654)	3,735,981
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,123,686)</u>	<u>(2,123,686)</u>	<u>1,330,893</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>73,667,549</u>	<u>73,667,549</u>	<u>71,075,478</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$71,543,860</u>	<u>\$71,543,860</u>	<u>\$72,406,369</u>

Note 1: Net Position includes \$10,598,664 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$189,805
2 Plan members	0	0	231,166	231,166	386,058
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	2,753	2,753	30,271
6 Total Contributions	<u>0</u>	<u>0</u>	<u>233,919</u>	<u>233,919</u>	<u>606,134</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	254,797	254,797	594,372
8 Interest and dividends	0	0	88,730	88,730	101,830
9	<u>0</u>	<u>0</u>	<u>343,527</u>	<u>343,527</u>	<u>696,202</u>
10 Less investment expense	0	0	(29,752)	(29,752)	(25,856)
11 Net investment income (loss)	0	0	313,775	313,775	670,346
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>547,694</u>	<u>547,694</u>	<u>1,276,479</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	592,822	(592,822)	586,211
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>592,822</u>	<u>(592,822)</u>	<u>586,211</u>
16 NET INCREASE (DECREASE)	0	0	(45,128)	(45,128)	690,269
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>\$11,808,827</u>	<u>\$11,808,827</u>	<u>\$10,680,432</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$185,824	\$185,824	\$778,167
2 Plan members	0	0	96,314	96,314	425,764
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	6,896	6,896	78,258
6 Total Contributions	<u>0</u>	<u>0</u>	<u>289,034</u>	<u>289,034</u>	<u>1,282,189</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,911,187)	(3,911,187)	2,236,738
8 Interest and dividends	0	0	192,083	192,083	319,610
9	<u>0</u>	<u>0</u>	<u>(3,719,104)</u>	<u>(3,719,104)</u>	<u>2,556,348</u>
10 Less investment expense	0	0	(86,177)	(86,177)	(101,393)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(3,805,281)</u>	<u>(3,805,281)</u>	<u>2,454,955</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(3,516,247)</u>	<u>(3,516,247)</u>	<u>3,737,144</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	17,232,775	(17,232,775)	1,439,838
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>17,232,775</u>	<u>(17,232,775)</u>	<u>1,439,838</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(20,749,022)</u>	<u>(20,749,022)</u>	<u>2,297,306</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>\$22,934,146</u>	<u>\$22,934,146</u>	<u>\$40,954,014</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$254,673	\$254,673	\$295,199
2 Plan members	0	0	51,678	51,678	95,616
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>306,350</u>	<u>306,350</u>	<u>390,815</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	488,469
8 Interest and dividends	0	0	59,954	59,954	0
9	<u>0</u>	<u>0</u>	<u>59,954</u>	<u>59,954</u>	<u>488,469</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	59,954	59,954	488,469
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>366,305</u>	<u>366,305</u>	<u>879,284</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,287,555	(3,287,555)	452,838
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,287,555</u>	<u>(3,287,555)</u>	<u>452,838</u>
16 NET INCREASE (DECREASE)	0	0	(2,921,250)	(2,921,250)	426,446
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>\$7,618,639</u>	<u>\$7,618,639</u>	<u>\$9,184,677</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	228,074	228,074	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>228,074</u>	<u>228,074</u>	<u>247,907</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	21,279	21,279	49,025
8 Interest and dividends	0	0	12,554	12,554	7,702
9	0	0	33,832	33,832	56,728
10 Less investment expense	0	0	(10,435)	(10,435)	(9,095)
11 Net investment income (loss)	0	0	23,397	23,397	47,633
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>251,471</u>	<u>251,471</u>	<u>295,539</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	251,471	251,471	295,539
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,096,711</u>	<u>2,096,711</u>	<u>1,755,124</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,348,184</u>	<u>\$2,348,184</u>	<u>\$2,050,663</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended April 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$797,416	\$797,416	\$0
2	0	0	400,374	400,374	0
3	0	0	23,933,699	23,933,699	0
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	4,860	4,860	0
7	<u>0</u>	<u>0</u>	<u>25,136,349</u>	<u>25,136,349</u>	<u>0</u>
Investment income (loss):					
8	0	0	(376,840)	(376,840)	0
9	0	0	49,577	49,577	0
10	0	0	(327,263)	(327,263)	0
11	0	0	(31,780)	(31,780)	0
12	0	0	(359,043)	(359,043)	0
13	<u>0</u>	<u>0</u>	<u>24,777,307</u>	<u>24,777,307</u>	<u>0</u>
DEDUCTIONS:					
14	0	0	3,313	(3,313)	0
15	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>3,313</u>	<u>(3,313)</u>	<u>0</u>
17	<u>0</u>	<u>0</u>	<u>24,773,993</u>	<u>24,773,993</u>	<u>0</u>
18	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$24,773,993</u>	<u>\$24,773,993</u>	<u>\$0</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on July 08, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended April 30, 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 April 30, 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	399,574	7,804,756	846,116	24,403,689	0	33,454,135	482,551
108 General - Special Projects				447,889		447,889	1,653,551
110 Seized Money						0	40,404
200 Street				4,825,193		4,825,193	86,835
205 Street - Special Projects						0	4,168
210 Special Projects				5,292		5,292	873,668
215 Infrastructure						0	0
220 911	10,000					10,000	24,760
230 CDBG						0	319,293
240 HIPP						0	461,376
250 NHSP						0	0
270 Grants				1,585,049		1,585,049	1,652,782
304 1998 Capital Improvement - Infrastructure						0	3,507
305 2009 Capital Improvements						0	332,779
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	10,182,255
330 2013 Capital Improvement Bond						0	2,726,864
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				6,530,721		6,530,721	0
523 2012 Library Improvement Bonds Debt Service				3,001,456		3,001,456	0
530 2013 Improvement Bonds Debt Service Fund				10,044,207		10,044,207	0
600 Fleet			295,148			295,148	0
601 Vehicle Storage Facility	4,245		66,593	20,722		91,560	0
603 Waste Disposal	(274,166)		5,316,949	0	4,795,000	9,837,783	0
612 Rivermarket Garage Fund			154,845	357,724	9,080,000	9,592,569	0
800 Police Pension		584,651				584,651	0
801 Fire Pension		810				810	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	1,071,311					1,071,311	0
Totals	1,210,963	8,390,217	6,679,651	51,221,942	13,875,000	81,377,773	18,946,182

SUMMARY OF BOND INDEBTEDNESS
For the month ended April 30, 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 04/30/2014</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	165,000	175,000	2,435,000	60,021
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	1,175,000	1,295,000	18,120,000	429,801
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	1,185,000	1,295,000	27,465,000	495,289
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	5,230,000	3,705,000	49,170,000	834,818
<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	167,106
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	31,440
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	3,664,647	0	11,300,062	206,513
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	\$11,779,647	\$6,470,000	\$159,777,799	\$2,928,174