

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,248,180	\$15,311,438	\$12,417,988	(\$2,893,450)	\$8,581,707
2 Sales taxes	95,383,886	55,640,600	54,266,681	(1,373,919)	54,254,329
3 Licenses and permits	11,016,200	6,426,117	9,240,508	2,814,391	8,761,505
4 Intergovernmental	7,002,433	4,084,753	7,002,433	2,917,680	2,961,546
5 Charges for services	10,927,813	6,374,558	6,245,953	(128,604)	5,975,133
6 Fines and fees	3,009,875	1,755,760	1,724,431	(31,329)	1,894,493
7 Utility franchise fees	28,273,500	16,492,875	15,406,797	(1,086,078)	15,345,073
8 Investment income	200,000	116,667	258,047	141,381	31,229
9 Miscellaneous	767,900	447,942	671,607	223,665	507,519
10 TOTAL REVENUES	<u>182,829,787</u>	<u>106,650,709</u>	<u>107,234,447</u>	<u>583,738</u>	<u>98,312,533</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	26,007,769	15,171,199	16,246,543	(1,075,344)	9,836,317
12 Board of Directors	338,527	197,474	180,563	16,911	144,967
13 Community Programs	487,405	284,320	278,006	6,313	252,584
14 City Attorney	1,728,981	1,008,572	962,543	46,029	914,759
15 District Court - First Division (Criminal)	1,378,309	804,014	750,382	53,632	690,445
16 District Court - Third Division (Environmental)	632,684	369,066	362,524	6,542	334,152
17 District Court - Second Division (Traffic)	1,247,286	727,584	736,443	(8,859)	703,836
18 Finance	3,148,952	1,836,889	1,924,670	(87,781)	1,719,207
19 Human Resources	1,677,872	978,759	905,685	73,074	858,037
20 Information Technology	4,230,249	2,467,645	2,074,217	393,429	2,035,319
21 Planning and Development	2,408,368	1,404,881	1,267,275	137,606	1,188,493
22 TOTAL GENERAL GOVERNMENT	<u>43,286,402</u>	<u>25,250,401</u>	<u>25,688,850</u>	<u>(438,448)</u>	<u>18,678,116</u>
23 PUBLIC WORKS	1,128,150	658,088	539,930	118,157	514,759
24 PARKS & RECREATION	9,473,213	5,526,041	5,533,140	(7,099)	4,960,552
25 RIVERMARKET	1,208,675	705,060	689,861	15,200	728,355
26 GOLF	2,187,165	1,275,846	1,387,272	(111,426)	1,387,848
27 JIM DAILEY FITNESS & AQUATICS	912,675	532,394	535,867	(3,473)	507,818
28 ZOO	6,319,418	3,686,327	3,966,076	(279,749)	3,524,315
29 FIRE	45,591,190	26,594,861	26,634,760	(39,899)	22,732,040
30 POLICE	66,480,880	38,780,513	38,168,588	611,925	33,389,448
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,156,267	3,007,822	2,809,003	198,820	2,838,011
32 VACANCY SAVINGS	(2,702,108)	(1,576,230)	0	(1,576,230)	0
33 TOTAL EXPENDITURES	<u>179,041,927</u>	<u>104,441,124</u>	<u>105,953,346</u>	<u>(1,512,222)</u>	<u>89,261,263</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>3,787,860</u>	<u>2,209,585</u>	<u>1,281,101</u>	<u>(928,484)</u>	<u>9,051,270</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	7,036,743	4,104,767	7,162,072	3,057,305	1,283,271
36 TRANSFERS OUT	(10,824,603)	(6,314,352)	(10,274,603)	(3,960,251)	(10,587,347)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	0	(1,831,430)	(1,831,430)	(252,806)
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>\$17,766,753</u>	<u>(\$1,831,430)</u>	<u>\$18,121,400</u>

Note 1: Total encumbrances included in the reported expenditures are \$505,482.

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 July 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jul 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$61,092	\$61,092	\$0
2 Intergovernmental	0	0	0	0	21,584
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	433,388	433,388	213,749
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>494,480</u>	<u>494,480</u>	<u>235,332</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	1,027,849	(1,027,849)	560,236
8 City Attorney	0	0	1,363	(1,363)	3,737
9 Finance	0	0	0	0	5,038
10 Information Technology	0	0	0	0	334,876
11 Human Resources	0	0	29,387	(29,387)	14,578
12 Planning	0	0	0	0	0
13 Community Programs	0	0	2,996,446	(2,996,446)	2,029,026
14 Public Works	0	0	736,655	(736,655)	1,023,388
15 Parks and Recreation	0	0	199,508	(199,508)	627,015
16 Jim Dailey Fitness and Aquatics	0	0	23,922	(23,922)	0
16 Fire	0	0	375,000	(375,000)	249,986
17 Police	0	0	2,573,394	(2,573,394)	1,154,476
18 Housing	0	0	600,146	(600,146)	550,967
19 Fleet	0	0	817,953	(817,953)	1,395,309
20 Zoo	0	0	96,445	(96,445)	304,001
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,478,070</u>	<u>(9,478,070)</u>	<u>8,252,632</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(8,983,590)	(8,983,590)	(8,017,300)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,354,103	9,354,103	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	303,141	303,141	10,426,975
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,926,526</u>	<u>15,926,526</u>	<u>8,145,280</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$16,229,666</u>	<u>\$16,229,667</u>	<u>\$18,572,256</u>

Note 1: As of July 31, 2014, fund balance is composed of 254 projects utilizing full fund balance.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jul 31, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$3,192,817	\$2,558,077	(\$634,740)	\$2,454,877
2 Intergovernmental	12,100,000	7,058,333	8,110,766	1,052,433	5,146,940
3 Charges for services	10,000	5,833	9,275	3,442	8,520
4 Investment income	5,000	2,917	43,420	40,503	2,886
5 Miscellaneous	50,000	29,167	203,207	174,041	52,221
6 TOTAL REVENUES	<u>17,638,400</u>	<u>10,289,067</u>	<u>10,924,745</u>	<u>635,679</u>	<u>7,665,443</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	617,337	348,157	269,180	407,619
8 Operations Administration	597,031	348,268	408,615	(60,347)	305,615
9 Street & Drainage Maintenance	8,586,915	5,009,034	4,169,002	840,032	3,510,175
10 Storm Drainage Maintenance	925,032	539,602	489,742	49,860	483,732
11 Work Pool	170,122	99,238	51,821	47,417	99,997
12 Resource Control & Scheduling	406,340	237,032	221,978	15,054	233,683
13 Control Devices	912,809	532,472	471,574	60,898	468,819
14 Signals	701,003	408,918	408,504	415	376,365
15 Parking Meters	106,689	62,235	58,739	3,497	57,890
16 Civil Engineering	1,486,133	866,911	776,132	90,779	750,632
17 Traffic Engineering	3,277,281	1,911,747	1,956,879	(45,131)	1,981,076
18 Parking Enforcement	287,162	167,511	128,120	39,391	129,098
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>10,800,305</u>	<u>9,489,261</u>	<u>1,311,044</u>	<u>8,804,701</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(511,239)	1,435,484	1,946,723	(1,139,258)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	1,006,423	1,355,700	349,277	1,355,700
22 Transfers Out	(848,887)	(495,184)	(1,075,621)	(580,437)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	1,715,563	1,715,563	225
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>\$7,562,345</u>	<u>\$1,715,563</u>	<u>\$3,600,399</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The July 31, 2014 fund balance in Fund 205 is \$508,386.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	247,654	(247,654)	36,124
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>247,654</u>	<u>(247,654)</u>	<u>36,124</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(247,654)	(247,654)	(36,124)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	614,404	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	366,750	(247,654)	(36,124)
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>\$508,386</u>	<u>(\$106,018)</u>	<u>\$136,860</u>

Note 1: As of July 31, 2014, special project commitments for 6 projects utilizing full fund balance.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	364	364	809
3 Miscellaneous	0	0	138,650	138,650	252,361
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>139,015</u>	<u>139,015</u>	<u>253,170</u>
EXPENDITURES:					
5 Police	0	0	108,617	(108,617)	204,628
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>108,617</u>	<u>(108,617)</u>	<u>204,628</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	30,398	30,398	48,542
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	30,398	30,398	48,542
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>\$30,398</u>	<u>\$30,398</u>	<u>\$19,555</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$300,087	\$300,087	\$268,099
2 Charges for services	0	0	546,756	546,756	537,438
3 Fines and fees	0	0	677,256	677,256	724,163
4 Interest income	0	0	13,854	13,854	269
5 Miscellaneous	0	0	565,843	565,843	908,298
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,103,795</u>	<u>2,103,795</u>	<u>2,438,267</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	52,235	(52,235)	85,046
9 Community Programs	0	0	29,409	(29,409)	24,567
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	11,685	(11,685)	28,411
12 District Court - Second Division (Traffic)	0	0	11,557	(11,557)	25,201
13 District Court - Third Division (Environmental)	0	0	2,556	(2,556)	0
14 Finance	0	0	685,270	(685,270)	447,447
15 Human Resources	0	0	146,751	(146,751)	73,198
16 Information Technology	0	0	0	0	0
17 Planning	0	0	14,691	(14,691)	19,004
18 Fleet	0	0	472,350	(472,350)	60,173
19 Public Works	0	0	70,196	(70,196)	281,480
20 Parks and Recreation	0	0	868,715	(868,715)	3,333,961
21 Jim Dailey Fitness & Aquatics	0	0	2,929	(2,929)	0
22 Fire	0	0	361,401	(361,401)	299,374
23 Police	0	0	147,535	(147,535)	98,888
24 Housing	0	0	104,716	(104,716)	134,989
25 Zoo	0	0	0	0	19,392
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,981,998</u>	<u>(2,981,998)</u>	<u>4,931,133</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(878,203)	(878,203)	(2,492,866)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	(100,000)	(100,000)	(5,568)
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(978,203)	(978,203)	(2,498,434)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,517,066</u>	<u>2,517,066</u>	<u>4,506,304</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,538,862</u>	<u>\$1,538,862</u>	<u>\$2,007,870</u>

Note 1: Fund balance is comprised of 90 special projects with appropriations totaling \$3,921,471 and 13 special projects with negative balances of \$2,374,862.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,000	1,000	48
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>48</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	42,882
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,882</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,000	1,000	(42,833)
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	1,000	1,000	(42,833)
9 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,862</u>
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$30</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jul 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,399,321	\$2,399,321	\$3,707,922
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	7,284	7,284	1,072
4 Miscellaneous	0	0	(743,256)	(743,256)	211,072
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,663,349</u>	<u>1,663,349</u>	<u>3,920,066</u>
EXPENDITURES:					
5 General Government	0	0	1,971,554	(1,971,554)	3,421,966
6 Public Works	0	0	342,439	(342,439)	1,636,259
7 Parks & Recreation	0	0	166,637	(166,637)	33,688
8 Fleet	0	0	0	0	223,800
9 Fire	0	0	0	0	58,590
10 Police	0	0	406,819	(406,819)	813,132
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,887,450</u>	<u>(2,887,450)</u>	<u>6,187,435</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,224,101)	(1,224,101)	(2,267,369)
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	(1,224,101)	(1,224,101)	(2,267,369)
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>(\$195,227)</u>	<u>(\$195,227)</u>	<u>(\$2,269,766)</u>

Expenditures include:	
Expended	\$1,719,682
Encumbered	<u>1,167,768</u>
	<u>\$2,887,450</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$628,467	\$628,467	\$681,648
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>628,590</u>	<u>628,590</u>	<u>681,648</u>
EXPENDITURES:					
5 Police	0	0	880,024	(880,024)	909,594
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>880,024</u>	<u>(880,024)</u>	<u>909,594</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(251,434)	(251,434)	(227,947)
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	(251,434)	(251,434)	(227,947)
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>(\$166,802)</u>	<u>(\$166,802)</u>	<u>(\$225,125)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$2,497)	(\$2,497)	\$1,392,098
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(2,497)</u>	<u>(2,497)</u>	<u>1,392,098</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,334,292	(1,334,292)	1,522,578
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,334,292</u>	<u>(1,334,292)</u>	<u>1,522,578</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,336,789)	(1,336,789)	(130,479)
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	(1,336,789)	(1,336,789)	(130,479)
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>(\$17,820)</u>	<u>(\$17,820)</u>	<u>\$898,669</u>

Expenditures include:	
Expended	\$1,013,789
Encumbered	<u>320,504</u>
	<u>\$1,334,292</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$252,477	\$252,477	\$373,983
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>252,477</u>	<u>252,477</u>	<u>373,983</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,546,691	(1,546,691)	718,863
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,546,691</u>	<u>(1,546,691)</u>	<u>718,863</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,294,214)	(1,294,214)	(344,880)
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	(1,294,214)	(1,294,214)	(344,880)
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>(\$943,554)</u>	<u>(\$943,554)</u>	<u>\$97,336</u>

Expenditures include:	
Expended	\$356,284
Encumbered	<u>1,190,407</u>
	<u>\$1,546,691</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$11,001	\$11,001	\$6,143
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>11,232</u>	<u>11,232</u>	<u>6,143</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	19,714	(19,714)	41,660
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>19,714</u>	<u>(19,714)</u>	<u>41,660</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(8,482)	(8,482)	(35,517)
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	(8,482)	(8,482)	(35,517)
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>\$55,211</u>	<u>\$55,211</u>	<u>(\$11,825)</u>

Expenditures include:

Expended	\$19,714
Encumbered	<u>0</u>
	<u>\$19,714</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,204	1,204	238
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,204</u>	<u>1,204</u>	<u>238</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	9,324	(9,324)	221,367
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	101,971	(101,971)	336,545
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>111,295</u>	<u>(111,295)</u>	<u>557,913</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(110,091)	(110,091)	(557,674)
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	(110,091)	(110,091)	(557,674)
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>\$11,883</u>	<u>\$11,883</u>	<u>(\$269,457)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$10,107,363	\$10,107,363	\$9,995,166
2 Interest income	0	0	272,125	272,125	25,558
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,379,488</u>	<u>10,379,488</u>	<u>10,020,724</u>
EXPENDITURES:					
5 General Government	0	0	730,199	(730,199)	8,021,725
6 Housing	0	0	0	0	0
7 Public Works	0	0	3,327,310	(3,327,310)	1,923,492
8 Parks and Recreation	0	0	991,050	(991,050)	1,948,969
9 Fire	0	0	597,078	(597,078)	24,317
10 Police	0	0	10,653,673	(10,653,673)	3,369,121
11 Fleet	0	0	3,920,675	(3,920,675)	808,014
12 Zoo	0	0	582,983	(582,983)	217,735
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>20,802,968</u>	<u>(20,802,968)</u>	<u>16,313,373</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,423,480)	(10,423,480)	(6,292,649)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	5,916,000	5,916,000	7,700,000
16 Transfers Out	0	0	(5,279,821)	(5,279,821)	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(9,787,300)	(9,787,300)	1,407,351
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>\$20,266,541</u>	<u>\$20,266,541</u>	<u>\$23,852,749</u>
Expenditures include:					
		15,320,841			
		5,482,127			
		<u>\$20,802,968</u>			

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(285)</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,913	3,913	903
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,913</u>	<u>3,913</u>	<u>903</u>
EXPENDITURES:					
5 Public Works	0	0	72,865	(72,865)	10,647
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>72,865</u>	<u>(72,865)</u>	<u>10,647</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(68,952)	(68,952)	(9,745)
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	(68,952)	(68,952)	(9,745)
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>\$315,626</u>	<u>\$315,626</u>	<u>\$719,072</u>

Note 1: As of July 31, 2014, the fund balance has been allocated to 2 special projects, including an infrastructure reserve in the amount of \$4,441.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$26	\$26	\$32
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>26</u>	<u>26</u>	<u>32</u>
EXPENDITURES:					
4 General Government	0	0	478,207	(478,207)	109,628
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>478,207</u>	<u>(478,207)</u>	<u>109,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(478,181)	(478,181)	(109,596)
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	(478,181)	(478,181)	(109,596)
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>\$1,454</u>	<u>\$1,454</u>	<u>\$441,416</u>

Note 1: As of July 31, 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 July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$72	\$72	\$14
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>72</u>	<u>72</u>	<u>14</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	(11)	(11)	(6,585)
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	(11)	(11)	(6,585)
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>\$6,677</u>	<u>\$6,677</u>	<u>\$3,739</u>

Note 1: As of July 31, 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 July 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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 July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$7,533	\$7,533	\$16,224
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,533</u>	<u>7,533</u>	<u>16,224</u>
EXPENDITURES:					
4 General Government	0	0	5,132,155	(5,132,155)	7,043,960
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,132,155</u>	<u>(5,132,155)</u>	<u>7,043,960</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,124,622)	(5,124,622)	(7,027,736)
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	<u>0</u>	<u>0</u>	<u>(5,123,572)</u>	<u>(5,123,572)</u>	<u>(7,027,736)</u>
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>\$6,554,179</u>	<u>\$6,554,179</u>	<u>\$15,992,180</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 July 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$82,041	\$82,041	\$0
2 Miscellaneous	0	0	0	0	2,421,497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,041</u>	<u>82,041</u>	<u>2,421,497</u>
EXPENDITURES:					
4 Public Works	0	0	9,809,358	(9,809,358)	518,268
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,809,358</u>	<u>(9,809,358)</u>	<u>518,268</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,727,317)	(9,727,317)	1,903,230
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	58,105,000
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	(9,727,317)	(9,727,317)	60,008,230
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>\$46,593,411</u>	<u>\$46,593,411</u>	<u>\$60,008,230</u>

Expenditures include:	
Expended	4,705,380
Encumbered	5,103,978
Total	<u>\$9,809,358</u>

Note 1: As of July 31, 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 July 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,100	1,308,100	1,308,106
3 Interest income	0	0	15,585	15,585	11,504
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,323,685</u>	<u>1,323,685</u>	<u>1,319,610</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	1,306,911	(1,306,911)	1,307,778
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,306,911</u>	<u>(1,306,911)</u>	<u>1,307,778</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	16,774	16,774	11,833
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	16,774	16,774	11,833
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>\$2,137,796</u>	<u>\$2,137,796</u>	<u>\$2,133,503</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	6,686	6,686	1,713
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,445,899</u>	<u>1,445,899</u>	<u>1,435,763</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	167,794	(167,794)	190,650
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>167,794</u>	<u>(167,794)</u>	<u>190,650</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,278,105	1,278,105	1,245,113
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	1,278,105	1,278,105	1,245,113
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>\$1,297,841</u>	<u>\$1,297,841</u>	<u>\$1,264,760</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	0	0	1,635	1,635	403
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,515</u>	<u>319,515</u>	<u>318,451</u>
EXPENDITURES:					
4 Debt Service	0	0	32,128	(32,128)	37,649
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,128</u>	<u>(32,128)</u>	<u>37,649</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	287,387	287,387	280,802
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	0	0	0	0	0
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	287,387	287,387	280,802
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>\$305,476</u>	<u>\$305,476</u>	<u>\$300,633</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	1,665
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,665</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	(3,243,304)
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	(12,139,164)
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>\$0</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 July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,740,030	\$1,740,030	\$1,676,473
2 Interest Income	0	0	33,152	33,152	5,050
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,773,182</u>	<u>1,773,182</u>	<u>1,681,523</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	(1,526,641)	(1,526,641)	(1,337,284)
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	(1,526,641)	(1,526,641)	(1,337,284)
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>\$2,349,362</u>	<u>\$2,349,362</u>	<u>\$2,855,296</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,617,205	\$1,617,205	\$1,557,932
2 Interest Income	0	0	602	602	497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,617,807</u>	<u>1,617,807</u>	<u>1,558,429</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	(1,357,482)	(1,357,482)	266,368
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	(1,358,532)	(1,358,532)	266,368
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>\$2,186,081</u>	<u>\$2,186,081</u>	<u>\$2,355,200</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$5,306,538	\$5,306,538	\$5,109,030
2 Interest Income	0	0	248	248	2,976
3 Miscellaneous	0	0	0	0	41,741
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,306,786</u>	<u>5,306,786</u>	<u>5,153,747</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	(4,465,532)	(4,465,532)	5,153,747
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	(4,465,532)	(4,465,532)	5,153,747
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>\$6,122,148</u>	<u>\$6,122,148</u>	<u>\$5,153,747</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$7,667,643	\$7,623,512	(\$44,131)	\$7,249,611
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>7,667,643</u>	<u>7,623,512</u>	<u>(44,131)</u>	<u>7,249,611</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	2,150,354	1,953,825	196,529	1,831,429
5 Supplies and materials	6,694,650	3,905,213	3,259,800	645,412	3,638,553
6 Services and other expenses	2,399,642	1,399,791	1,417,052	(17,261)	1,289,270
7 Repairs and maintenance	249,875	145,760	134,247	11,513	61,238
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	61,367	81,251	(19,885)	58,811
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>7,662,485</u>	<u>6,846,176</u>	<u>816,309</u>	<u>6,879,301</u>
11 OPERATING INCOME/(LOSS)	8,843	5,158	777,337	772,178	370,309
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	7,411	7,411	1,010
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	(11,441)	(11,441)	0
16 Other, net	0	0	1,504,961	1,504,961	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>5,158</u>	<u>2,278,268</u>	<u>2,273,110</u>	<u>371,319</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(124,000)	(72,333)	(124,000)	(51,667)	0
20 NET INCOME/(LOSS)	<u>(115,157)</u>	<u>(67,175)</u>	<u>2,154,268</u>	<u>2,221,443</u>	<u>371,319</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>\$2,488,051</u>	<u>\$2,536,033</u>	<u>\$4,757,477</u>	<u>\$2,221,443</u>	<u>\$2,954,001</u>

Analysis of Net Position

Cash	
Operating	\$1,333,376
Debt Reserve	0
Receivable	55,913
Inventory	482,868
Capital Assets, net	2,900,965
Other Assets	279,503
Liabilities	<u>(295,148)</u>
Net Position	<u>\$4,757,477</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$786,823	\$831,795	\$44,972	\$831,576
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>786,823</u>	<u>831,795</u>	<u>44,972</u>	<u>831,576</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	382,802	374,309	8,493	367,589
5 Supplies and materials	47,750	27,854	22,328	5,526	33,102
6 Services and other expenses	562,980	328,405	348,637	(20,232)	345,083
7 Repairs and maintenance	28,188	16,443	10,810	5,633	8,730
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	15,167	18,610	(3,443)	15,187
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>770,671</u>	<u>774,694</u>	<u>(4,023)</u>	<u>769,692</u>
11 OPERATING INCOME/(LOSS)	27,690	16,153	57,101	40,948	61,885
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>16,153</u>	<u>86,444</u>	<u>11,606</u>	<u>61,885</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>16,153</u>	<u>86,444</u>	<u>11,606</u>	<u>61,885</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(685,450)</u>	<u>0</u>	<u>(714,452)</u>
22 ENDING NET POSITION	<u>(\$657,760)</u>	<u>(\$669,298)</u>	<u>(\$599,007)</u>	<u>\$11,606</u>	<u>(\$652,566)</u>

Analysis of Net Position

Cash	
Operating	(\$664,988)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	178,560
Other Assets	0
Liabilities	<u>(112,579)</u>
Net Position	<u>(\$599,007)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$10,240,417	\$10,149,556	(\$90,860)	\$10,369,189
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>10,240,417</u>	<u>10,149,556</u>	<u>(90,860)</u>	<u>10,369,189</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	3,113,896	3,012,717	101,178	2,865,704
5 Supplies and materials	1,666,100	971,892	719,035	252,856	923,284
6 Services and other expenses	3,422,715	1,996,584	1,902,928	93,656	1,798,962
7 Repairs and maintenance	3,137,296	1,830,089	1,823,909	6,180	1,702,389
8 Closure & Postclosure Costs	247,945	144,635	156,229	(11,594)	216,398
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	1,201,667	857,593	344,074	1,292,345
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>9,258,762</u>	<u>8,472,411</u>	<u>786,351</u>	<u>8,799,082</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>981,655</u>	<u>1,677,145</u>	<u>695,490</u>	<u>1,570,107</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	4,667	92,189	87,523	7,741
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(127,692)	(158,140)	(30,448)	(181,572)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	(15,155)	(15,155)	0
18 Other, net	0	0	143,947	143,947	(18,907)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>858,630</u>	<u>1,739,987</u>	<u>881,358</u>	<u>1,377,368</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)	(912,837)	(1,564,863)	(652,026)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(54,207)</u>	<u>175,124</u>	<u>229,331</u>	<u>(886)</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>\$18,725,735</u>	<u>\$18,955,066</u>	<u>\$229,331</u>	<u>\$16,835,538</u>

Analysis of Net Position

Cash	
Operating	\$6,354,607
Debt Reserve	1,315,564
Receivable	2,680,764
Inventory	0
Capital Assets, net	17,737,167
Other Assets	3,356
Liabilities	<u>(9,136,392)</u>
Net Position	<u>\$18,955,066</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$336,360	\$298,778	(\$37,582)	\$309,805
2 RiverMarket Parking	695,000	405,417	340,275	(65,142)	350,001
3 Business Licenses	270,000	157,500	273,596	116,096	152,379
4 Street Repairs	180,000	105,000	244,575	139,575	106,315
5 Parking Meters	500,000	291,667	239,269	(52,398)	289,701
6 Other	450	263	0	(263)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>1,296,206</u>	<u>1,396,491</u>	<u>100,286</u>	<u>1,208,201</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	278,664	299,686	(21,022)	241,835
9 RiverMarket Parking	637,661	371,969	351,466	20,503	268,173
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	128,450	128,442	8	128,442
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>779,083</u>	<u>779,593</u>	<u>(510)</u>	<u>638,449</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>517,123</u>	<u>616,898</u>	<u>99,775</u>	<u>569,752</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	1,225	9,748	8,523	1,393
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(285,658)	(292,859)	(7,201)	(303,806)
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)	(17,092)	(18,074)	(982)	(19,668)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>215,598</u>	<u>315,713</u>	<u>100,116</u>	<u>247,672</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(215,598)	0	215,598	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>315,713</u>	<u>315,713</u>	<u>247,672</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>\$785,215</u>	<u>\$315,714</u>	<u>\$685,233</u>

Analysis of Net Position

Cash	
Operating	\$889,074
Debt Reserve	1,080,427
Receivable	209,679
Inventory	0
Capital Assets, net	7,136,778
Other Assets	507,277
Liabilities	<u>(9,038,020)</u>
Net Position	<u>\$785,215</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$335,750
2 Plan members	0	0	0	0	2,416
3 General property taxes	0	0	0	0	1,699,417
4 State insurance turnback and guarantee fund	0	0	0	0	1,594,805
5 Other	0	0	0	0	835,165
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,467,553</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	2,530,845
8 Interest and dividends	0	0	0	0	639,291
9	0	0	0	0	3,170,135
10 Less investment expense	0	0	0	0	(147,491)
11 Net investment income (loss)	0	0	0	0	3,022,644
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,490,197</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	5,171,118
14 Administrative expenses	0	0	0	0	34,738
15 Other Deductions	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,205,856</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,284,341</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>\$0</u>	<u>\$0</u>	<u>\$49,869,234</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 July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$312,374	\$312,374	\$357,955
2 Plan members	0	0	20,708	20,708	24,622
3 General property taxes	0	0	1,782,651	1,782,651	1,699,417
4 State insurance turnback and guarantee fund	0	0	966,644	966,644	939,120
5 Other	0	0	372,970	372,970	286,320
6 Total Contributions	<u>0</u>	<u>0</u>	<u>3,455,346</u>	<u>3,455,346</u>	<u>3,307,434</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,185,255	1,185,255	4,109,565
8 Interest and dividends	0	0	860,232	860,232	992,220
9	0	0	2,045,487	2,045,487	5,101,784
10 Less investment expense	0	0	(252,450)	(252,450)	(244,983)
11 Net investment income (loss)	0	0	1,793,037	1,793,037	4,856,802
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>5,248,384</u>	<u>5,248,384</u>	<u>8,164,236</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	6,745,225	(6,745,225)	6,244,429
14 Administrative expenses	0	0	17,955	(17,955)	26,031
15	0	0	6,763,180	(6,763,180)	6,270,461
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,514,796)</u>	<u>(1,514,796)</u>	<u>1,893,775</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>\$72,152,751</u>	<u>\$72,152,751</u>	<u>\$72,969,251</u>

Note 1: Net Position includes \$10,515,708 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 July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$190,161
2 Plan members	0	0	686,062	686,062	618,502
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	4,207	4,207	31,627
6 Total Contributions	<u>0</u>	<u>0</u>	<u>690,269</u>	<u>690,269</u>	<u>840,291</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	431,926	431,926	633,068
8 Interest and dividends	0	0	159,954	159,954	170,223
9	0	0	591,880	591,880	803,291
10 Less investment expense	0	0	(45,163)	(45,163)	(38,984)
11 Net investment income (loss)	0	0	546,717	546,717	764,307
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,236,985</u>	<u>1,236,985</u>	<u>1,604,597</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,149,474	(1,149,474)	1,022,625
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,149,474</u>	<u>(1,149,474)</u>	<u>1,022,625</u>
16 NET INCREASE (DECREASE)	0	0	87,511	87,511	581,973
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>\$11,941,466</u>	<u>\$11,941,466</u>	<u>\$10,572,136</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$240,097	\$240,097	\$1,337,153
2 Plan members	0	0	125,684	125,684	715,542
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	9,140	9,140	82,635
6 Total Contributions	<u>0</u>	<u>0</u>	<u>374,921</u>	<u>374,921</u>	<u>2,135,330</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,595,037)	(3,595,037)	2,683,921
8 Interest and dividends	0	0	311,866	311,866	551,061
9	<u>0</u>	<u>0</u>	<u>(3,283,171)</u>	<u>(3,283,171)</u>	<u>3,234,982</u>
10 Less investment expense	0	0	(116,719)	(116,719)	(154,274)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(3,399,890)</u>	<u>(3,399,890)</u>	<u>3,080,708</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(3,024,969)</u>	<u>(3,024,969)</u>	<u>5,216,038</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	18,001,485	(18,001,485)	2,443,796
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>18,001,485</u>	<u>(18,001,485)</u>	<u>2,443,796</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(21,026,454)</u>	<u>(21,026,454)</u>	<u>2,772,243</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>\$22,656,714</u>	<u>\$22,656,714</u>	<u>\$41,428,951</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$338,067	\$338,067	\$453,233
2 Plan members	0	0	184,952	184,952	333,717
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>523,020</u>	<u>523,020</u>	<u>786,949</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	307,979	307,979	586,250
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>307,979</u>	<u>307,979</u>	<u>586,250</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	307,979	307,979	586,250
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>830,998</u>	<u>830,998</u>	<u>1,373,200</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,363,583	(3,363,583)	755,660
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,363,583</u>	<u>(3,363,583)</u>	<u>755,660</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,532,585)</u>	<u>(2,532,585)</u>	<u>617,540</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>10,539,889</u>	<u>10,539,889</u>	<u>8,758,230</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,007,304</u>	<u>\$8,007,304</u>	<u>\$9,375,770</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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	40,911	40,911	30,607
8 Interest and dividends	0	0	24,382	24,382	16,596
9	0	0	65,293	65,293	47,203
10 Less investment expense	0	0	(15,675)	(15,675)	(14,161)
11 Net investment income (loss)	0	0	49,618	49,618	33,042
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>277,692</u>	<u>277,692</u>	<u>280,948</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>277,692</u>	<u>277,692</u>	<u>280,948</u>
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>\$2,374,405</u>	<u>\$2,374,405</u>	<u>\$2,036,072</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 30, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended July 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$1,625,992	\$1,625,992	\$0
2	0	0	816,534	816,534	0
3	0	0	24,428,065	24,428,065	0
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	7,854	7,854	0
7	<u>0</u>	<u>0</u>	<u>26,878,445</u>	<u>26,878,445</u>	<u>0</u>
Investment income (loss):					
8	0	0	(34,019)	(34,019)	0
9	0	0	171,932	171,932	0
10	0	0	137,913	137,913	0
11	0	0	(67,170)	(67,170)	0
12	0	0	70,742	70,742	0
13	<u>0</u>	<u>0</u>	<u>26,949,187</u>	<u>26,949,187</u>	<u>0</u>
DEDUCTIONS:					
14	0	0	200,221	(200,221)	0
15	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>200,221</u>	<u>(200,221)</u>	<u>0</u>
17	<u>0</u>	<u>0</u>	<u>26,748,967</u>	<u>26,748,967</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>\$26,748,967</u>	<u>\$26,748,967</u>	<u>\$0</u>

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

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

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

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

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

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

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

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

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended July 31, 2014

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	529,354	4,930,659	853,788	15,956,284	0	22,270,085	505,482
108 General - Special Projects				457,266		457,266	3,009,070
110 Seized Money						0	42,416
200 Street				3,117,121		3,117,121	490,879
205 Street - Special Projects						0	51,682
210 Special Projects				4,135		4,135	707,422
215 Infrastructure						0	0
220 911	10,000					10,000	1,740
230 CDBG						0	320,504
240 HIPP						0	1,190,407
250 NHSP						0	0
270 Grants				1,892,019		1,892,019	1,167,768
304 1998 Capital Improvement - Infrastructure						0	20,429
305 2009 Capital Improvements						0	0
310 Issuance and Reserve Fund						0	84
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	91,980
326 2012-2021 Capital Project Fund						0	5,482,127
330 2013 Capital Improvement Bond						0	5,103,978
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				5,353,157		5,353,157	0
523 2012 Library Improvement Bonds Debt Service				1,940,206		1,940,206	0
530 2013 Improvement Bonds Debt Service Fund				6,509,015		6,509,015	0
600 Fleet			295,148			295,148	0
601 Vehicle Storage Facility	7,837		66,593	38,150		112,579	0
603 Waste Disposal	13,058		5,323,334	0	3,800,000	9,136,392	0
612 Rivermarket Garage Fund			38,711	344,309	8,655,000	9,038,020	0
800 Police Pension			584,651			584,651	0
801 Fire Pension			160			160	0
803 Non-Uniform Defined Benefit						0	0
804 Non-Uniform Defined Contribution						0	0
805 401 (a) Pensions						0	0
806 Health Management Trust Fund						0	0
807 2014 DB Plan						0	0
940 Accounts Payable Clearing Fund	2,726,186					2,726,186	0
Totals	3,286,435	5,515,470	6,577,575	35,611,661	12,455,000	63,446,140	18,185,966

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

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/13</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2014</u>	<u>BONDS RETIRED 2014</u>	<u>PRINCIPAL BALANCE AT 07/31/2014</u>	<u>INTEREST PAID IN 2014</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	\$4,000,000	3/1/2028	3.00% - 4.75%	\$2,775,000	\$0	\$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	361,063
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	575,148
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	9,080,000	0	425,000	0	8,655,000	464,535
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,360,000	0	210,000	0	2,150,000	67,299
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	2,435,000	0	785,000	0	1,650,000	41,017
<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	1,491,204	0	6,208,796	123,970
2014 Temporary Note	SunTrust Equipment Finance & Leasing Corp.	5,916,000	6/27/2019	1.46%	0	5,916,000	0	0	5,916,000	0
Grand Total		\$216,671,000			\$178,027,446	\$5,916,000	\$14,690,851	\$6,470,000	\$162,782,595	\$3,858,019