

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,248,180	\$19,686,135	\$24,746,713	\$5,060,578	\$23,996,700
2 Sales taxes	95,383,886	71,537,915	70,543,646	(994,268)	69,735,014
3 Licenses and permits	11,016,200	8,262,150	10,100,656	1,838,506	9,559,551
4 Intergovernmental	7,002,433	5,251,825	7,002,433	1,750,608	6,302,466
5 Charges for services	10,927,813	8,195,860	8,175,732	(20,128)	7,873,277
6 Fines and fees	3,009,875	2,257,406	2,270,362	12,956	2,514,772
7 Utility franchise fees	28,273,500	21,205,125	20,740,751	(464,374)	20,742,334
8 Investment income	200,000	150,000	297,122	147,122	45,487
9 Miscellaneous	767,900	575,925	1,043,615	467,690	700,152
10 TOTAL REVENUES	<u>182,829,787</u>	<u>137,122,340</u>	<u>144,921,030</u>	<u>7,798,690</u>	<u>141,469,754</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	25,957,029	19,467,772	18,806,917	660,855	14,907,558
12 Board of Directors	338,527	253,895	228,472	25,423	194,913
13 Community Programs	487,405	365,554	350,610	14,944	285,461
14 City Attorney	1,708,682	1,281,512	1,231,493	50,018	1,155,412
15 District Court - First Division (Criminal)	1,376,501	1,032,376	958,009	74,367	877,317
16 District Court - Third Division (Environmental)	624,476	468,357	456,442	11,915	430,249
17 District Court - Second Division (Traffic)	1,247,286	935,465	929,582	5,883	897,789
18 Finance	3,119,235	2,339,426	2,337,437	1,989	2,133,576
19 Human Resources	1,677,692	1,258,269	1,188,757	69,512	1,106,422
20 Information Technology	4,232,761	3,174,571	2,674,552	500,019	2,683,774
21 Planning and Development	2,327,783	1,745,837	1,616,920	128,917	1,534,282
22 TOTAL GENERAL GOVERNMENT	<u>43,097,377</u>	<u>32,323,033</u>	<u>30,779,190</u>	<u>1,543,843</u>	<u>26,206,753</u>
23 PUBLIC WORKS	1,067,020	800,265	727,511	72,754	682,008
24 PARKS & RECREATION	9,397,849	7,048,387	6,904,725	143,662	6,459,544
25 RIVERMARKET	1,208,675	906,506	898,641	7,865	947,287
26 GOLF	2,187,165	1,640,374	1,817,934	(177,560)	1,820,472
27 JIM DAILEY FITNESS & AQUATICS	899,205	674,404	671,386	3,018	662,066
28 ZOO	6,236,336	4,677,252	4,932,287	(255,035)	4,676,952
29 FIRE	45,477,962	34,108,472	33,406,701	701,771	33,599,655
30 POLICE	65,888,353	49,416,265	48,730,511	685,754	48,414,181
31 HOUSING & NEIGHBORHOOD PROGRAMS	4,935,486	3,701,615	3,582,340	119,274	3,680,727
32 VACANCY SAVINGS	(1,353,501)	(1,015,126)	0	(1,015,126)	0
33 TOTAL EXPENDITURES	<u>179,041,927</u>	<u>134,281,445</u>	<u>132,451,226</u>	<u>1,830,219</u>	<u>127,149,646</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>3,787,860</u>	<u>2,840,895</u>	<u>12,469,804</u>	<u>9,628,909</u>	<u>14,320,107</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	7,036,743	5,277,557	7,040,560	1,763,003	1,796,010
36 TRANSFERS OUT	(10,824,603)	(8,118,452)	(10,274,603)	(2,156,151)	(11,111,347)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	0	9,235,761	9,235,761	5,004,770
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>\$28,833,944</u>	<u>\$9,235,761</u>	<u>\$23,378,975</u>

Note 1: Total encumbrances included in the reported expenditures are \$544,215.

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 September 30, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$71,715	\$71,715	\$984
2 Intergovernmental	0	0	0	0	20,600
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	469,950	469,950	235,577
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>541,665</u>	<u>541,665</u>	<u>257,160</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	1,223,440	(1,223,440)	751,367
8 City Attorney	0	0	1,420	(1,420)	3,737
9 Finance	0	0	0	0	875
10 Information Technology	0	0	0	0	324,689
11 Human Resources	0	0	24,194	(24,194)	23,603
12 Planning	0	0	0	0	0
13 Community Programs	0	0	4,090,655	(4,090,655)	2,894,952
14 Public Works	0	0	868,263	(868,263)	1,268,034
15 Parks and Recreation	0	0	251,660	(251,660)	710,962
16 Jim Dailey Fitness and Aquatics	0	0	31,003	(31,003)	0
16 Fire	0	0	375,000	(375,000)	249,986
17 Police	0	0	2,940,771	(2,940,771)	1,075,232
18 Housing	0	0	860,814	(860,814)	735,453
19 Fleet	0	0	954,420	(954,420)	1,412,705
20 Zoo	0	0	107,080	(107,080)	345,406
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,728,720</u>	<u>(11,728,720)</u>	<u>9,797,000</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,187,055)	(11,187,055)	(9,539,840)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,354,103	9,354,103	19,018,275
24 Transfers Out	0	0	(67,371)	(67,371)	(383,739)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	(1,900,323)	(1,900,323)	9,094,696
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>\$14,026,202</u>	<u>\$14,026,203</u>	<u>\$17,239,977</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$4,105,050	\$5,064,351	\$959,301	\$4,963,223
2 Intergovernmental	12,100,000	9,075,000	10,175,349	1,100,349	7,070,385
3 Charges for services	10,000	7,500	10,900	3,400	10,661
4 Investment income	5,000	3,750	52,770	49,020	4,169
5 Miscellaneous	50,000	37,500	211,862	174,362	61,740
6 TOTAL REVENUES	<u>17,638,400</u>	<u>13,228,800</u>	<u>15,515,232</u>	<u>2,286,432</u>	<u>12,110,178</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	793,719	443,505	350,214	598,770
8 Operations Administration	597,031	447,773	438,762	9,011	388,888
9 Street & Drainage Maintenance	8,586,915	6,440,186	5,460,864	979,323	4,446,947
10 Storm Drainage Maintenance	925,032	693,774	611,776	81,998	625,398
11 Work Pool	170,122	127,592	83,201	44,390	99,792
12 Resource Control & Scheduling	406,340	304,755	283,171	21,584	296,946
13 Control Devices	912,809	684,607	596,104	88,503	631,014
14 Signals	701,003	525,752	504,028	21,724	468,556
15 Parking Meters	106,689	80,017	77,145	2,872	74,563
16 Civil Engineering	1,486,133	1,114,600	977,329	137,271	949,538
17 Traffic Engineering	3,277,281	2,457,961	2,514,142	(56,181)	2,555,246
18 Parking Enforcement	287,162	215,372	160,842	54,530	162,831
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>13,886,107</u>	<u>12,150,869</u>	<u>1,735,238</u>	<u>11,298,489</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(657,307)	3,364,363	4,021,669	811,689
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	1,293,972	1,355,700	61,728	1,355,700
22 Transfers Out	(848,887)	(636,665)	(1,375,261)	(738,596)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,344,802	3,344,802	1,951,172
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>\$9,191,583</u>	<u>\$3,344,802</u>	<u>\$5,551,346</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The September 30, 2014 fund balance in Fund 205 is \$766,026.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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	289,654	(289,654)	36,124
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>289,654</u>	<u>(289,654)</u>	<u>36,124</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(289,654)	(289,654)	(36,124)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	914,044	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	624,390	(289,654)	(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>\$766,026</u>	<u>(\$148,018)</u>	<u>\$136,860</u>

Note 1: As of September 30, 2014, special project commitments for 7 projects utilizing full fund balance.

City of Little Rock, Arkansas
 Monthly Financial Report
 Seized Money Fund
 For the Period Ended September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	501	501	966
3 Miscellaneous	0	0	252,811	252,811	291,192
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>253,312</u>	<u>253,312</u>	<u>292,158</u>
EXPENDITURES:					
5 Police	0	0	172,992	(172,992)	295,651
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>172,992</u>	<u>(172,992)</u>	<u>295,651</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	80,320	80,320	(3,493)
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	80,320	80,320	(3,493)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,988)</u>
12 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$80,320</u></u>	<u><u>\$80,320</u></u>	<u><u>(\$32,481)</u></u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$418,789	\$418,789	\$394,293
2 Charges for services	0	0	784,627	784,627	768,259
3 Fines and fees	0	0	844,529	844,529	914,353
4 Interest income	0	0	14,930	14,930	701
5 Miscellaneous	0	0	774,422	774,422	1,139,898
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,837,298</u>	<u>2,837,298</u>	<u>3,217,504</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	108,215	(108,215)	83,614
9 Community Programs	0	0	37,705	(37,705)	32,616
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	10,743	(10,743)	34,547
12 District Court - Second Division (Traffic)	0	0	8,307	(8,307)	50,876
13 District Court - Third Division (Environmental)	0	0	3,776	(3,776)	1,230
14 Finance	0	0	759,676	(759,676)	573,760
15 Human Resources	0	0	165,057	(165,057)	108,789
16 Information Technology	0	0	2,065	(2,065)	0
17 Planning	0	0	16,220	(16,220)	33,297
18 Fleet	0	0	472,668	(472,668)	160,173
19 Public Works	0	0	66,460	(66,460)	373,624
20 Parks and Recreation	0	0	1,010,616	(1,010,616)	3,602,416
21 Jim Dailey Fitness & Aquatics	0	0	4,275	(4,275)	0
22 Fire	0	0	367,194	(367,194)	485,828
23 Police	0	0	170,499	(170,499)	104,922
24 Housing	0	0	135,867	(135,867)	174,645
25 Zoo	0	0	0	0	24,273
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,339,343</u>	<u>(3,339,343)</u>	<u>5,844,611</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(502,045)	(502,045)	(2,627,107)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	200,000
29 Transfers Out	0	0	(100,000)	(100,000)	(134,568)
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(602,045)	(602,045)	(2,561,675)
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>\$1,915,020</u>	<u>\$1,915,020</u>	<u>\$1,944,629</u>

Note 1: Fund balance is comprised of 88 special projects with appropriations totaling \$4,239,948 and 8 special projects with negative balances of \$2,316,480.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,002	1,002	48
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,002</u>	<u>1,002</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	1,002	1,002	(42,833)
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	-	0
7 Transfers Out	0	0	(1,002)	(1,002)	0
8 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(42,833)
9 BEGINNING FUND BALANCE	0	0	0	0	42,862
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2013 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,595,564	\$2,595,564	\$4,321,528
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	9,951	9,951	1,300
4 Miscellaneous	0	0	(582,173)	(582,173)	626,567
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,023,342</u>	<u>2,023,342</u>	<u>4,949,394</u>
EXPENDITURES:					
5 General Government	0	0	2,067,371	(2,067,371)	3,455,517
6 Public Works	0	0	341,932	(341,932)	1,985,378
7 Parks & Recreation	0	0	402,546	(402,546)	69,220
8 Fleet	0	0	0	0	223,800
9 Fire	0	0	0	0	59,590
10 Police	0	0	597,560	(597,560)	930,386
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,409,409</u>	<u>(3,409,409)</u>	<u>6,723,890</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,386,066)	(1,386,066)	(1,774,496)
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	(1,386,066)	(1,386,066)	(1,774,496)
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>(\$357,193)</u>	<u>(\$357,193)</u>	<u>(\$1,776,893)</u>

Expenditures include:	
Expended	\$2,078,796
Encumbered	<u>1,330,612</u>
	<u>\$3,409,409</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$980,217	\$980,217	\$814,348
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>980,339</u>	<u>980,339</u>	<u>814,348</u>
EXPENDITURES:					
5 Police	0	0	1,108,234	(1,108,234)	1,138,240
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,108,234</u>	<u>(1,108,234)</u>	<u>1,138,240</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(127,895)	(127,895)	(323,892)
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	(127,895)	(127,895)	(323,892)
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>(\$43,262)</u>	<u>(\$43,262)</u>	<u>(\$321,071)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$396,086	\$396,086	\$1,527,173
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>396,086</u>	<u>396,086</u>	<u>1,527,173</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,640,635	(1,640,635)	1,783,270
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,640,635</u>	<u>(1,640,635)</u>	<u>1,783,270</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,244,549)	(1,244,549)	(256,097)
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	(1,244,549)	(1,244,549)	(256,097)
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>\$74,419</u>	<u>\$74,419</u>	<u>\$773,052</u>

Expenditures include:	
Expended	\$1,265,951
Encumbered	<u>374,684</u>
	<u>\$1,640,635</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$482,204	\$482,204	\$489,507
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>482,204</u>	<u>482,204</u>	<u>489,507</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,743,787	(1,743,787)	815,913
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,743,787</u>	<u>(1,743,787)</u>	<u>815,913</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,261,583)	(1,261,583)	(326,405)
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	(1,261,583)	(1,261,583)	(326,405)
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>(\$910,923)</u>	<u>(\$910,923)</u>	<u>\$115,811</u>

Expenditures include:	
Expended	\$637,796
Encumbered	<u>1,105,991</u>
	<u>\$1,743,787</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$26,048	\$26,048	\$34,283
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>26,280</u>	<u>26,280</u>	<u>34,283</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	20,455	(20,455)	62,490
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>20,455</u>	<u>(20,455)</u>	<u>62,490</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	5,825	5,825	(28,206)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>5,825</u>	<u>5,825</u>	<u>(28,206)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>63,693</u>	<u>63,693</u>	<u>23,692</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$69,518</u>	<u>\$69,518</u>	<u>(\$4,515)</u>

Expenditures include:

Expended	\$20,455
Encumbered	<u>0</u>
	<u>\$20,455</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,381	1,381	238
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,381</u>	<u>1,381</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	102,796	(102,796)	337,915
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>112,120</u>	<u>(112,120)</u>	<u>559,283</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(110,739)	(110,739)	(559,044)
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	(110,739)	(110,739)	(559,044)
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>\$11,236</u>	<u>\$11,236</u>	<u>(\$270,827)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$13,037,101	\$13,037,101	\$12,824,237
2 Interest income	0	0	310,671	310,671	43,381
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,347,771</u>	<u>13,347,771</u>	<u>12,867,618</u>
EXPENDITURES:					
5 General Government	0	0	1,004,731	(1,004,731)	8,021,725
6 Housing	0	0	0	0	0
7 Public Works	0	0	3,632,590	(3,632,590)	3,417,646
8 Parks and Recreation	0	0	1,189,111	(1,189,111)	2,433,545
9 Fire	0	0	597,078	(597,078)	34,017
10 Police	0	0	10,673,182	(10,673,182)	3,728,169
11 Fleet	0	0	4,818,662	(4,818,662)	981,588
12 Zoo	0	0	588,012	(588,012)	265,910
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>22,503,367</u>	<u>(22,503,367)</u>	<u>18,882,601</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,155,595)	(9,155,595)	(6,014,983)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	5,916,000	5,916,000	7,700,000
16 Transfers Out	0	0	(5,155,851)	(5,155,851)	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(8,395,446)	(8,395,446)	1,685,017
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>\$21,658,395</u>	<u>\$21,658,395</u>	<u>\$24,130,415</u>
Expenditures include:					
Expended					
Encumbered					
Total					
	18,852,124		<u>3,651,242</u>		
			<u>\$22,503,367</u>		

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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	4,488	4,488	1,382
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,488</u>	<u>4,488</u>	<u>1,382</u>
EXPENDITURES:					
5 Public Works	0	0	117,515	(117,515)	16,929
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>117,515</u>	<u>(117,515)</u>	<u>16,929</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(113,028)	(113,028)	(15,548)
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	(113,028)	(113,028)	(15,548)
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>\$271,550</u>	<u>\$271,550</u>	<u>\$713,269</u>

Note 1: As of September 30, 2014, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$2,653.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$29	\$29	\$42
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>29</u>	<u>29</u>	<u>42</u>
EXPENDITURES:					
4 General Government	0	0	479,060	(479,060)	109,628
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>479,060</u>	<u>(479,060)</u>	<u>109,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(479,031)	(479,031)	(109,587)
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	(1,457)	(1,457)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(480,488)	(480,488)	(109,587)
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>(\$853)</u>	<u>(\$853)</u>	<u>\$441,425</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$84	\$84	\$21
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>84</u>	<u>84</u>	<u>21</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	0	0	(6,578)
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	0	0	(6,578)
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>\$6,689</u>	<u>\$6,689</u>	<u>\$3,746</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$7,953	\$7,953	\$17,114
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,953</u>	<u>7,953</u>	<u>17,114</u>
EXPENDITURES:					
4 General Government	0	0	5,836,120	(5,836,120)	8,900,657
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,836,120</u>	<u>(5,836,120)</u>	<u>8,900,657</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,828,167)	(5,828,167)	(8,883,543)
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	(5,827,117)	(5,827,117)	(8,883,543)
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>\$5,850,634</u>	<u>\$5,850,634</u>	<u>\$14,136,374</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 September 30, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$103,422	\$103,422	\$7,063
2 Miscellaneous	0	0	0	0	2,421,497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>103,422</u>	<u>103,422</u>	<u>2,428,561</u>
EXPENDITURES:					
4 Public Works	0	0	11,235,394	(11,235,394)	4,503,964
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,235,394</u>	<u>(11,235,394)</u>	<u>4,503,964</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,131,972)	(11,131,972)	(2,075,404)
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	(11,131,972)	(11,131,972)	56,029,596
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>\$45,188,756</u>	<u>\$45,188,756</u>	<u>\$56,029,596</u>

Expenditures include:	
Expended	5,839,636
Encumbered	5,395,758
Total	<u>\$11,235,394</u>

Note 1: As of September 30, 2014, the fund balance has been allocated to 39 special projects.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 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	16,232	16,232	11,720
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,324,332</u>	<u>1,324,332</u>	<u>1,319,826</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	17,421	17,421	12,049
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	17,421	17,421	12,049
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>\$2,138,442</u>	<u>\$2,138,442</u>	<u>\$2,133,719</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	8,395	8,395	2,407
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,447,607</u>	<u>1,447,607</u>	<u>1,436,457</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	1,279,813	1,279,813	1,245,807
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>1,279,813</u>	<u>1,279,813</u>	<u>1,245,807</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,736</u>	<u>19,736</u>	<u>19,646</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,299,549</u>	<u>\$1,299,549</u>	<u>\$1,265,453</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	0	0	2,042	2,042	570
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,922</u>	<u>319,922</u>	<u>318,617</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	287,795	287,795	280,968
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	287,795	287,795	280,968
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>\$305,883</u>	<u>\$305,883</u>	<u>\$300,799</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 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	(12,139,165)
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 September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,467,769	\$3,467,769	\$3,479,876
2 Interest Income	0	0	38,888	38,888	7,445
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,506,657</u>	<u>3,506,657</u>	<u>3,487,321</u>
EXPENDITURES:					
4 Debt Service	0	0	3,301,073	(3,301,073)	3,710,974
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,301,073</u>	<u>(3,301,073)</u>	<u>3,710,974</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	205,585	205,585	(223,653)
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	205,585	205,585	(223,653)
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>\$4,081,588</u>	<u>\$4,081,588</u>	<u>\$3,968,926</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,182,326	\$3,182,326	\$3,181,444
2 Interest Income	0	0	849	849	672
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,183,175</u>	<u>3,183,175</u>	<u>3,182,116</u>
EXPENDITURES:					
4 Debt Service	0	0	3,438,655	(3,438,655)	2,042,725
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,438,655</u>	<u>(3,438,655)</u>	<u>2,042,725</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(255,480)	(255,480)	1,139,391
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	(256,530)	(256,530)	1,139,391
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>\$3,288,083</u>	<u>\$3,288,083</u>	<u>\$3,228,223</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2013 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$10,502,245	\$10,502,245	\$10,315,603
2 Interest Income	0	0	412	412	3,015
3 Miscellaneous	0	0	0	0	41,741
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,502,657</u>	<u>10,502,657</u>	<u>10,360,360</u>
EXPENDITURES:					
5 Debt Service	0	0	10,561,230	(10,561,230)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,561,230</u>	<u>(10,561,230)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(58,573)	(58,573)	10,360,360
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	(58,573)	(58,573)	10,360,360
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>10,587,680</u>	<u>10,587,680</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,529,107</u>	<u>\$10,529,107</u>	<u>\$10,360,360</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$9,858,398	\$9,528,672	(\$329,726)	\$9,327,159
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>9,858,398</u>	<u>9,528,672</u>	<u>(329,726)</u>	<u>9,327,159</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	2,764,741	2,501,443	263,298	2,365,688
5 Supplies and materials	6,694,650	5,020,988	4,442,297	578,690	4,836,932
6 Services and other expenses	2,399,642	1,799,732	1,796,786	2,946	1,703,118
7 Repairs and maintenance	249,875	187,406	173,907	13,499	87,733
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	78,900	111,018	(32,118)	74,974
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>9,851,766</u>	<u>9,025,451</u>	<u>826,315</u>	<u>9,068,445</u>
11 OPERATING INCOME/(LOSS)	8,843	6,632	503,221	496,589	258,714
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	9,535	9,535	1,747
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	1,544,632	1,544,632	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>6,632</u>	<u>2,045,948</u>	<u>2,039,316</u>	<u>260,462</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(124,000)	(93,000)	(124,000)	(31,000)	(250,000)
20 NET INCOME/(LOSS)	<u>(115,157)</u>	<u>(86,368)</u>	<u>1,921,948</u>	<u>2,008,316</u>	<u>10,462</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>\$2,516,840</u>	<u>\$4,525,156</u>	<u>\$2,008,316</u>	<u>\$2,593,143</u>

Analysis of Net Position

Cash	
Operating	\$1,246,789
Debt Reserve	0
Receivable	51,508
Inventory	431,820
Capital Assets, net	2,913,597
Other Assets	176,590
Liabilities	<u>(295,148)</u>
Net Position	<u>\$4,525,156</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$1,011,630	\$1,082,266	\$70,636	\$1,071,069
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>1,011,630</u>	<u>1,082,266</u>	<u>70,636</u>	<u>1,071,069</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	492,174	482,622	9,552	466,532
5 Supplies and materials	47,750	35,813	24,638	11,175	33,732
6 Services and other expenses	562,980	422,235	444,641	(22,406)	456,425
7 Repairs and maintenance	28,188	21,141	15,623	5,518	23,393
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	19,500	23,927	(4,427)	19,526
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>990,863</u>	<u>991,451</u>	<u>(588)</u>	<u>999,606</u>
11 OPERATING INCOME/(LOSS)	27,690	20,768	90,815	70,047	71,463
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>20,768</u>	<u>120,158</u>	<u>40,705</u>	<u>71,463</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>20,768</u>	<u>120,158</u>	<u>40,705</u>	<u>71,463</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>(\$664,683)</u>	<u>(\$565,293)</u>	<u>\$40,705</u>	<u>(\$642,989)</u>

Analysis of Net Position

Cash	
Operating	(\$651,536)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	173,243
Other Assets	0
Liabilities	<u>(87,000)</u>
Net Position	<u>(\$565,293)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$13,166,250	\$13,118,127	(\$48,123)	\$13,434,563
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>13,166,250</u>	<u>13,118,127</u>	<u>(48,123)</u>	<u>13,434,563</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	4,003,580	3,822,000	181,580	3,709,465
5 Supplies and materials	1,666,100	1,249,575	1,004,415	245,160	1,195,070
6 Services and other expenses	3,422,715	2,567,036	2,401,638	165,398	2,296,569
7 Repairs and maintenance	3,137,296	2,352,972	2,260,307	92,665	2,189,977
8 Closure & Postclosure Costs	247,945	185,959	200,274	(14,316)	295,931
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	1,545,000	1,041,417	503,583	1,654,203
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>11,904,122</u>	<u>10,730,052</u>	<u>1,174,070</u>	<u>11,341,215</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>1,262,128</u>	<u>2,388,075</u>	<u>1,125,947</u>	<u>2,093,348</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	6,000	105,204	99,204	12,702
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(164,175)	(198,813)	(34,638)	(352,791)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	(121,198)	(121,198)	0
18 Other, net	0	0	202,927	202,927	15,345
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>1,103,953</u>	<u>2,376,196</u>	<u>1,272,243</u>	<u>1,768,603</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)	(1,173,647)	(1,564,863)	(391,216)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(69,695)</u>	<u>811,333</u>	<u>881,028</u>	<u>390,349</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>\$18,710,247</u>	<u>\$19,591,275</u>	<u>\$881,028</u>	<u>\$17,226,773</u>

Analysis of Net Position

Cash	
Operating	\$7,076,270
Debt Reserve	1,518,243
Receivable	2,810,747
Inventory	0
Capital Assets, net	17,461,062
Other Assets	(10,756)
Liabilities	<u>(9,264,293)</u>
Net Position	<u>\$19,591,275</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$432,463	\$401,148	(\$31,315)	\$390,776
2 RiverMarket Parking	695,000	521,250	495,663	(25,587)	433,441
3 Business Licenses	270,000	202,500	273,596	71,096	268,746
4 Street Repairs	180,000	135,000	280,284	145,284	128,390
5 Parking Meters	500,000	375,000	296,161	(78,839)	369,703
6 Other	450	338	0	(338)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>1,666,550</u>	<u>1,746,851</u>	<u>80,301</u>	<u>1,591,056</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	358,283	361,234	(2,951)	362,515
9 RiverMarket Parking	637,661	478,246	405,564	72,682	401,996
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	165,150	165,139	11	165,139
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>1,001,678</u>	<u>931,937</u>	<u>69,742</u>	<u>929,651</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>664,872</u>	<u>814,914</u>	<u>150,042</u>	<u>661,406</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	1,575	11,122	9,547	2,084
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(367,275)	(371,360)	(4,085)	(380,231)
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)	(21,975)	(22,545)	(570)	(166,671)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>277,197</u>	<u>432,132</u>	<u>154,935</u>	<u>116,587</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(277,197)	0	277,197	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>432,132</u>	<u>432,132</u>	<u>116,587</u>
24 BEGINNING NET POSITION	<u>469,502</u>	<u>469,502</u>	<u>469,502</u>	<u>0</u>	<u>437,559</u>
25 ENDING NET POSITION	<u>\$469,502</u>	<u>\$469,502</u>	<u>\$901,633</u>	<u>\$432,132</u>	<u>\$554,148</u>

Analysis of Net Position

Cash	
Operating	\$855,783
Debt Reserve	1,228,087
Receivable	171,502
Inventory	0
Capital Assets, net	7,100,080
Other Assets	497,053
Liabilities	<u>(9,101,825)</u>
Net Position	<u>\$750,679</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$377,899
2 Plan members	0	0	0	0	2,899
3 General property taxes	0	0	0	0	1,891,699
4 State insurance turnback and guarantee fund	0	0	0	0	1,594,805
5 Other	0	0	0	0	869,930
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,737,233</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	2,663,025
8 Interest and dividends	0	0	0	0	833,554
9	0	0	0	0	3,496,579
10 Less investment expense	0	0	0	0	(147,491)
11 Net investment income (loss)	0	0	0	0	3,349,088
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,086,321</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	7,142,324
14 Administrative expenses	0	0	0	0	41,189
15 Other Deductions	0	0	1,427	(1,427)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,427</u>	<u>(1,427)</u>	<u>7,183,513</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,427)</u>	<u>(1,427)</u>	<u>902,808</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>(\$1,427)</u>	<u>(\$1,427)</u>	<u>\$48,487,702</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 September 30, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$401,740	\$401,740	\$407,104
2 Plan members	0	0	26,740	26,740	32,104
3 General property taxes	0	0	1,992,117	1,992,117	1,891,699
4 State insurance turnback and guarantee fund	0	0	1,339,614	1,339,614	939,120
5 Other	0	0	0	0	286,320
6 Total Contributions	<u>0</u>	<u>0</u>	<u>3,760,211</u>	<u>3,760,211</u>	<u>3,556,348</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	842,615	842,615	4,552,869
8 Interest and dividends	0	0	1,040,261	1,040,261	1,200,318
9	0	0	1,882,876	1,882,876	5,753,187
10 Less investment expense	0	0	(252,450)	(252,450)	(244,983)
11 Net investment income (loss)	0	0	1,630,425	1,630,425	5,508,204
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>5,390,637</u>	<u>5,390,637</u>	<u>9,064,552</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	8,446,005	(8,446,005)	8,242,151
14 Administrative expenses	0	0	31,307	(31,307)	33,269
15	0	0	8,477,312	(8,477,312)	8,275,420
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,086,675)</u>	<u>(3,086,675)</u>	<u>789,132</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>\$70,580,871</u>	<u>\$70,580,871</u>	<u>\$71,864,608</u>

Note 1: Net Position includes \$11,720,883 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 September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$1,358,450
2 Plan members	0	0	687,638	687,638	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>691,845</u>	<u>691,845</u>	<u>2,008,580</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	369,013	369,013	692,296
8 Interest and dividends	0	0	210,047	210,047	203,653
9	0	0	579,060	579,060	895,949
10 Less investment expense	0	0	(45,163)	(45,163)	(38,984)
11 Net investment income (loss)	0	0	533,896	533,896	856,965
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,225,741</u>	<u>1,225,741</u>	<u>2,865,545</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,448,435	(1,448,435)	1,310,598
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,448,435</u>	<u>(1,448,435)</u>	<u>1,310,598</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(222,693)</u>	<u>(222,693)</u>	<u>1,554,947</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,853,955</u>	<u>11,853,955</u>	<u>9,990,162</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,631,261</u>	<u>\$11,631,261</u>	<u>\$11,545,110</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$279,603	\$279,603	\$1,783,596
2 Plan members	0	0	146,849	146,849	959,107
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>435,592</u>	<u>435,592</u>	<u>2,825,338</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,589,306)	(3,589,306)	2,987,342
8 Interest and dividends	0	0	391,771	391,771	682,374
9	0	0	(3,197,535)	(3,197,535)	3,669,716
10 Less investment expense	0	0	(116,719)	(116,719)	(156,813)
11 Net investment income (loss)	0	0	(3,314,254)	(3,314,254)	3,512,903
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,878,662)</u>	<u>(2,878,662)</u>	<u>6,338,241</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	18,971,973	(18,971,973)	2,814,748
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>18,971,973</u>	<u>(18,971,973)</u>	<u>2,814,748</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(21,850,635)</u>	<u>(21,850,635)</u>	<u>3,523,493</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>\$21,832,533</u>	<u>\$21,832,533</u>	<u>\$42,180,201</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 September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$369,742	\$369,742	\$497,433
2 Plan members	0	0	240,777	240,777	439,862
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>610,520</u>	<u>610,520</u>	<u>937,295</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	1,128,389
8 Interest and dividends	0	0	224,693	224,693	0
9	<u>0</u>	<u>0</u>	<u>224,693</u>	<u>224,693</u>	<u>1,128,389</u>
10 Less investment expense	0	0	0	0	(153)
11 Net investment income (loss)	0	0	224,693	224,693	1,128,236
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>835,212</u>	<u>835,212</u>	<u>2,065,532</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,440,238	(3,440,238)	1,001,211
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,440,238</u>	<u>(3,440,238)</u>	<u>1,001,211</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,605,026)</u>	<u>(2,605,026)</u>	<u>1,064,321</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>\$7,934,863</u>	<u>\$7,934,863</u>	<u>\$9,822,551</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 September 30, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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	40,152	40,152	37,595
8 Interest and dividends	0	0	30,493	30,493	21,573
9	0	0	70,645	70,645	59,168
10 Less investment expense	0	0	(15,675)	(15,675)	(14,161)
11 Net investment income (loss)	0	0	54,970	54,970	45,007
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>283,044</u>	<u>283,044</u>	<u>292,914</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>283,044</u>	<u>283,044</u>	<u>292,914</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>\$2,379,757</u>	<u>\$2,379,757</u>	<u>\$2,048,039</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on December 09, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$2,283,216	\$2,283,216	\$0
2 Plan members	0	0	1,145,423	1,145,423	0
3 Participant Directed Transfer	0	0	24,551,181	24,551,181	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	7,854	7,854	0
7 Total Contributions	<u>0</u>	<u>0</u>	<u>27,987,675</u>	<u>27,987,675</u>	<u>0</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	(104,620)	(104,620)	0
9 Interest and dividends	0	0	270,586	270,586	0
10	0	0	165,966	165,966	0
11 Less investment expense	0	0	(67,170)	(67,170)	0
12 Net investment income (loss)	0	0	98,796	98,796	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>28,086,471</u>	<u>28,086,471</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	101,532	(101,532)	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>101,532</u>	<u>(101,532)</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>27,984,939</u>	<u>27,984,939</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$27,984,939</u>	<u>\$27,984,939</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 September 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 September 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	425,573	5,212,199	847,996	14,480,622	0	20,966,390	544,215
108 General - Special Projects				458,348		458,348	2,616,533
110 Seized Money						0	64,740
200 Street				2,831,008		2,831,008	383,084
205 Street - Special Projects						0	51,682
210 Special Projects				2,763		2,763	646,299
215 Infrastructure						0	0
220 911						0	1,740
230 CDBG						0	374,684
240 HIPP						0	1,105,991
250 NHSP						0	0
270 Grants				1,856,958		1,856,958	1,330,612
304 1998 Capital Improvement - Infrastructure						0	65,079
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	3,651,242
330 2013 Capital Improvement Bond						0	5,395,758
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				5,155,690		5,155,690	0
523 2012 Library Improvement Bonds Debt Service				1,762,260		1,762,260	0
530 2013 Improvement Bonds Debt Service Fund				5,916,237		5,916,237	0
600 Fleet			295,148			295,148	0
601 Vehicle Storage Facility	2,979		66,593	17,428		87,000	0
603 Waste Disposal	6,369		5,457,924	0	3,800,000	9,264,293	0
612 Rivermarket Garage Fund			111,459	335,366	8,655,000	9,101,825	0
800 Police Pension		584,651				584,651	0
801 Fire Pension		0				0	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	270,481					270,481	0
Totals	705,402	5,796,850	6,779,120	32,816,680	12,455,000	58,553,051	16,323,724

SUMMARY OF BOND INDEBTEDNESS
For the month ended September 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 09/30/2014</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	112,878
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	809,803
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	940,430
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
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
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
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	\$4,736,018