

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended January 31, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
REVENUES:					
1 General property taxes	\$27,276,348	\$2,273,029	\$307,777	(\$1,965,252)	\$345,630
2 Sales taxes	96,684,815	8,057,068	7,713,650	(343,418)	7,125,572
3 Licenses and permits	11,026,550	918,879	5,547,543	4,628,664	5,179,530
4 Intergovernmental	7,002,433	583,536	0	(583,536)	0
5 Charges for services	11,332,650	944,388	(624,823)	(1,569,211)	(652,530)
6 Fines and fees	3,161,210	263,434	181,976	(81,459)	306,332
7 Utility franchise fees	28,744,707	2,395,392	986,371	(1,409,021)	938,058
8 Investment income	200,000	16,667	25,981	9,314	152,764
9 Miscellaneous	766,826	63,902	92,487	28,585	117,209
10 TOTAL REVENUES	<u>186,195,539</u>	<u>15,516,295</u>	<u>14,230,962</u>	<u>(1,285,333)</u>	<u>13,512,565</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	22,062,042	1,838,504	1,558,709	279,795	1,588,304
12 Board of Directors	342,027	28,502	37,863	(9,360)	23,334
13 Community Programs	423,578	35,298	47,251	(11,953)	43,478
14 City Attorney	1,836,901	153,075	166,815	(13,740)	139,557
15 District Court - First Division (Criminal)	1,405,790	117,149	122,826	(5,677)	105,861
16 District Court - Third Division (Environmental)	626,782	52,232	62,812	(10,581)	50,711
17 District Court - Second Division (Traffic)	1,248,245	104,020	161,484	(57,464)	144,419
18 Finance	3,204,124	267,010	411,144	(144,134)	245,271
19 Human Resources	1,673,177	139,431	131,191	8,241	115,736
20 Information Technology	4,679,784	389,982	484,300	(94,318)	332,659
21 Planning and Development	2,564,192	213,683	208,612	5,071	185,060
22 TOTAL GENERAL GOVERNMENT	<u>40,066,642</u>	<u>3,338,887</u>	<u>3,393,008</u>	<u>(54,121)</u>	<u>2,974,390</u>
23 PUBLIC WORKS	1,159,922	96,660	83,816	12,844	72,990
24 PARKS & RECREATION	9,958,932	829,911	728,885	101,026	670,904
25 RIVERMARKET	1,209,164	100,764	89,119	11,645	83,538
26 GOLF	2,308,904	192,409	216,301	(23,893)	190,627
27 JIM DAILEY FITNESS & AQUATICS	901,127	75,094	68,470	6,623	61,261
28 ZOO	6,733,727	561,144	482,841	78,303	510,318
29 FIRE	46,232,253	3,852,688	3,635,736	216,951	3,260,234
30 POLICE	68,885,072	5,740,423	5,704,956	35,467	4,994,487
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,790,389	482,532	428,023	54,509	389,716
32 VACANCY SAVINGS	0	0	0	0	0
33 TOTAL EXPENDITURES	<u>183,246,132</u>	<u>15,270,511</u>	<u>14,831,156</u>	<u>439,355</u>	<u>13,208,465</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>2,949,407</u>	<u>245,784</u>	<u>(600,195)</u>	<u>(845,979)</u>	<u>304,100</u>
OTHER FINANCING SOURCES/(USES):					
35 CARRYOVER - PRIOR YEAR	550,000	45,833	550,000	504,167	0
36 TRANSFERS IN	7,994,672	666,223	1,615,089	948,866	1,714,880
37 TRANSFERS OUT	(11,494,079)	(957,840)	(10,494,079)	(9,536,239)	(10,156,260)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
38 EXPENDITURES AND OTHER FINANCING USES	0	(666,223)	(8,929,185)	(9,878,051)	(9,852,160)
39 BEGINNING FUND BALANCE	20,460,635	20,460,635	20,460,635	0	19,598,183
40 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$20,460,635</u>	<u>\$19,794,412</u>	<u>\$11,531,450</u>	<u>(\$9,878,051)</u>	<u>\$9,746,023</u>

Note 1: Total encumbrances included in the reported expenditures are \$782,038.

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

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2014 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$4,709	\$4,709	\$6,460
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	35,140	35,140	34,501
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>39,849</u>	<u>39,849</u>	<u>40,961</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	224,495	(224,495)	90,840
8 City Attorney	0	0	0	0	75
9 Finance	0	0	0	0	0
10 Information Technology	0	0	0	0	0
11 Human Resources	0	0	(61)	61	45
12 Planning	0	0	0	0	0
13 Community Programs	0	0	191,560	(191,560)	230,827
14 Public Works	0	0	66,603	(66,603)	203,199
15 Parks and Recreation	0	0	11,284	(11,284)	6,843
16 Jim Dailey Fitness and Aquatics	0	0	0	0	0
16 Fire	0	0	375,000	(375,000)	0
17 Police	0	0	1,018,527	(1,018,527)	0
18 Housing	0	0	64,325	(64,325)	165,550
19 Fleet	0	0	102,319	(102,319)	29,343
20 Zoo	0	0	37,100	(37,100)	15,223
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,091,151</u>	<u>(2,091,151)</u>	<u>741,945</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,051,302)	(2,051,302)	(700,984)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,449,579	9,449,579	9,111,760
24 Transfers Out	0	0	(550,000)	(550,000)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	6,848,277	6,848,277	8,410,776
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>13,811,429</u>	<u>13,811,429</u>	<u>15,926,526</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$20,659,706</u>	<u>\$20,659,706</u>	<u>\$24,337,300</u>

Note 1: As of January 31, 2015, fund balance is composed of 234 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jan 31, 2014 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,489,300	\$457,442	\$60,398	(\$397,043)	\$70,818
2 Intergovernmental	12,672,900	1,056,075	1,057,993	1,918	1,305,048
3 Charges for services	14,700	1,225	1,914	689	2,439
4 Investment income	38,600	3,217	8,591	5,374	20,689
5 Miscellaneous	120,000	10,000	16,157	6,157	29,089
6 TOTAL REVENUES	<u>18,335,500</u>	<u>1,527,958</u>	<u>1,145,053</u>	<u>(382,905)</u>	<u>1,428,083</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,116,215	93,018	58,945	34,073	52,486
8 Operations Administration	639,662	53,305	51,795	1,510	45,313
9 Street & Drainage Maintenance	9,385,249	782,104	725,808	56,296	522,055
10 Storm Drainage Maintenance	970,330	80,861	87,596	(6,735)	82,970
11 Work Pool	188,669	15,722	9,694	6,029	7,159
12 Resource Control & Scheduling	399,335	33,278	36,303	(3,025)	30,918
13 Control Devices	912,765	76,064	56,099	19,965	56,297
14 Signals	831,961	69,330	79,936	(10,606)	15,272
15 Parking Meters	107,143	8,929	12,281	(3,352)	7,474
16 Civil Engineering	1,472,255	122,688	132,381	(9,693)	110,307
17 Traffic Engineering	3,280,654	273,388	277,424	(4,037)	274,230
18 Parking Enforcement	276,771	23,064	22,133	931	16,204
19 TOTAL EXPENDITURES	<u>19,581,009</u>	<u>1,631,751</u>	<u>1,550,396</u>	<u>81,354</u>	<u>1,220,685</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(1,245,509)	(103,792)	(405,343)	(301,551)	207,397
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,714,726	142,894	1,355,700	1,212,806	1,355,700
22 Transfers Out	(469,217)	(39,101)	(469,217)	(430,116)	(461,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	481,140	481,140	1,101,880
24 BEGINNING FUND BALANCE	<u>8,913,184</u>	<u>8,913,184</u>	<u>8,913,184</u>	<u>0</u>	<u>5,846,782</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$8,913,184</u>	<u>\$8,913,184</u>	<u>\$9,394,323</u>	<u>\$481,140</u>	<u>\$6,948,662</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2015 fund balance in Fund 205 is \$364,970.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 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	19,179	(19,179)	4,168
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>19,179</u>	<u>(19,179)</u>	<u>4,168</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(19,179)	(19,179)	(4,168)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(19,179)	(19,179)	(4,168)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,148</u>	<u>384,148</u>	<u>141,636</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$364,970</u>	<u>\$364,970</u>	<u>\$137,468</u>

Note 1: As of January 31, 2015, 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 January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	87	87	25
3 Miscellaneous	0	0	1,844	1,844	2,005
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,931</u>	<u>1,931</u>	<u>2,030</u>
EXPENDITURES:					
5 Police	0	0	78,820	(78,820)	208,859
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>78,820</u>	<u>(78,820)</u>	<u>208,859</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(76,889)	(76,889)	(206,829)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(76,889)	(76,889)	(206,829)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>132,858</u>	<u>132,858</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$55,969</u>	<u>\$55,969</u>	<u>(\$206,829)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$25,894	\$25,894	\$28,733
2 Charges for services	0	0	415,727	415,727	169,074
3 Fines and fees	0	0	97,459	97,459	130,081
4 Interest income	0	0	1,366	1,366	11,051
5 Miscellaneous	0	0	134,802	134,802	79,138
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>675,248</u>	<u>675,248</u>	<u>418,077</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	6,925	(6,925)	4,842
9 Community Programs	0	0	5,289	(5,289)	4,095
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	557
12 District Court - Second Division (Traffic)	0	0	1,411	(1,411)	204
13 District Court - Third Division (Environmental)	0	0	1,183	(1,183)	354
14 Finance	0	0	65,939	(65,939)	68,529
15 Human Resources	0	0	18,309	(18,309)	8,732
16 Information Technology	0	0	0	0	0
17 Planning	0	0	67	(67)	2,930
18 Fleet	0	0	0	0	156,058
19 Public Works	0	0	22,952	(22,952)	11,803
20 Parks and Recreation	0	0	255,889	(255,889)	363,498
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	273,422	(273,422)	604,910
23 Police	0	0	19,043	(19,043)	21,430
24 Housing	0	0	8,724	(8,724)	1,333
25 Zoo	0	0	0	0	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>679,150</u>	<u>(679,150)</u>	<u>1,249,274</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,903)	(3,903)	(831,197)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	0
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,903)	(3,903)	(831,197)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,189,221</u>	<u>2,189,221</u>	<u>2,517,066</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,185,319</u>	<u>\$2,185,319</u>	<u>\$1,685,868</u>

Note 1: Fund balance is comprised of 86 special projects with appropriations totaling \$4,722,249 and 10 special projects with negative balances of \$2,530,088.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	997
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>997</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	997
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	0	0	997
9 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 ENDING FUND BALANCE (Note 1)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$997</u></u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jan 31, 2014 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$116,274	\$116,274	\$161,628
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,240	1,240	1,948
4 Miscellaneous	0	0	(141,039)	(141,039)	(109,722)
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(23,526)</u>	<u>(23,526)</u>	<u>53,855</u>
EXPENDITURES:					
5 General Government	0	0	886,833	(886,833)	250,658
6 Public Works	0	0	4,248	(4,248)	405,488
7 Parks & Recreation	0	0	56,391	(56,391)	39,673
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	0
10 Police	0	0	25,134	(25,134)	38,051
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>972,607</u>	<u>(972,607)</u>	<u>733,870</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(996,133)	(996,133)	(680,015)
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	(996,133)	(996,133)	(680,015)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>972,992</u>	<u>972,992</u>	<u>1,028,873</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$23,140)</u>	<u>(\$23,140)</u>	<u>\$348,858</u>

Expenditures include:	
Expended	\$25,494
Encumbered	947,112
	<u>\$972,607</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Emergency 911 Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$711	\$711	\$15,021
2 Interest income	0	0	0	0	123
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>711</u>	<u>711</u>	<u>15,143</u>
EXPENDITURES:					
5 Police	0	0	159,964	(159,964)	156,631
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>159,964</u>	<u>(159,964)</u>	<u>156,631</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(159,253)	(159,253)	(141,488)
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	(159,253)	(159,253)	(141,488)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,633</u>	<u>84,633</u>	<u>84,634</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$74,620)</u>	<u>(\$74,620)</u>	<u>(\$56,855)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$19,279	\$19,279	\$74,978
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	29	29	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>19,309</u>	<u>19,309</u>	<u>74,978</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	180,414	(180,414)	612,038
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>180,414</u>	<u>(180,414)</u>	<u>612,038</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(161,106)	(161,106)	(537,060)
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	(161,106)	(161,106)	(537,060)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,217,059</u>	<u>1,217,059</u>	<u>1,318,968</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,055,953</u>	<u>\$1,055,953</u>	<u>\$781,909</u>

Expenditures include:	
Expended	\$79,913
Encumbered	<u>100,501</u>
	<u>\$180,414</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$306,204	\$306,204	\$2,980
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>306,204</u>	<u>306,204</u>	<u>2,980</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,356,184	(1,356,184)	546,793
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,356,184</u>	<u>(1,356,184)</u>	<u>546,793</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,049,981)	(1,049,981)	(543,813)
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	(1,049,981)	(1,049,981)	(543,813)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>403,140</u>	<u>403,140</u>	<u>350,660</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$646,841)</u>	<u>(\$646,841)</u>	<u>(\$193,152)</u>

Expenditures include:	
Expended	\$344,717
Encumbered	<u>1,011,468</u>
	<u>\$1,356,184</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,389	\$1,389	\$10,017
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	1	1	231
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,390</u>	<u>1,390</u>	<u>10,249</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,390	1,390	10,249
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>1,390</u>	<u>1,390</u>	<u>10,249</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>40,011</u>	<u>40,011</u>	<u>63,693</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$41,401</u>	<u>\$41,401</u>	<u>\$73,942</u>

Expenditures include:

Expended	\$0
Encumbered	0
	<u>\$0</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	32	32	688
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>32</u>	<u>32</u>	<u>688</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	-	0	9,323
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	0	0	93,045
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,369</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	32	32	(101,681)
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	32	32	(101,681)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>27,245</u>	<u>27,245</u>	<u>121,975</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$27,276</u>	<u>\$27,276</u>	<u>\$20,294</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$1,400,705	\$1,400,705	\$1,291,607
2 Interest income	0	0	29,474	29,474	158,373
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,430,179</u>	<u>1,430,179</u>	<u>1,449,980</u>
EXPENDITURES:					
5 General Government	0	0	0	0	730,199
6 Housing	0	0	0	0	0
7 Public Works	0	0	4,075,034	(4,075,034)	2,262,616
8 Parks and Recreation	0	0	342,045	(342,045)	317,371
9 Fire	0	0	0	0	99,450
10 Police	0	0	548,788	(548,788)	11,706,542
11 Fleet	0	0	0	0	235,161
12 Zoo	0	0	629,622	(629,622)	168,143
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,595,489</u>	<u>(5,595,489)</u>	<u>15,519,481</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,165,310)	(4,165,310)	(14,069,502)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,165,310)	(4,165,310)	(14,069,502)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>27,960,670</u>	<u>27,960,670</u>	<u>30,053,840</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$23,795,360</u>	<u>\$23,795,360</u>	<u>\$15,984,339</u>
Expenditures include:					
Expended					
Encumbered					
Total					

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	364	364	2,173
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>364</u>	<u>364</u>	<u>2,173</u>
EXPENDITURES:					
5 Public Works	0	0	56,821	(56,821)	4,507
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>56,821</u>	<u>(56,821)</u>	<u>4,507</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(56,457)	(56,457)	(2,335)
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	(56,457)	(56,457)	(2,335)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>314,068</u>	<u>314,068</u>	<u>384,578</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$257,611</u>	<u>\$257,611</u>	<u>\$382,243</u>

Note 1: As of January 31, 2015, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$3,561.

City of Little Rock, Arkansas
 Monthly Financial Report
 2009A Parks Capital Improvement Bond
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$4
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,408</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,408</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(45,403)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(45,403)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,457</u>	<u>1,457</u>	<u>479,634</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,457</u>	<u>\$1,457</u>	<u>\$434,232</u>

Note: The 2009 Parks Capital Improvement bonds were fully redeemed in 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	8	\$8	\$41
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>8</u>	<u>8</u>	<u>41</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	8	8	41
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	8	8	41
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,786</u>	<u>6,786</u>	<u>6,689</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,794</u>	<u>\$6,794</u>	<u>\$6,730</u>

Note 1: As of January 31, 2015, 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 January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$1
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</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	0	0	1
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	1
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>201</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$202</u>	<u>\$202</u>	<u>\$202</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 January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,000	\$1,000	\$367
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>367</u>
EXPENDITURES:					
4 General Government	0	0	102,794	(102,794)	1,531,099
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>102,794</u>	<u>(102,794)</u>	<u>1,531,099</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(101,793)	(101,793)	(1,530,732)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	115
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(101,793)	(101,793)	(1,530,616)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,196,971</u>	<u>5,196,971</u>	<u>11,677,751</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,095,177</u>	<u>\$5,095,177</u>	<u>\$10,147,135</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 January 31, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	(\$35,613)	(\$35,613)	\$122
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(35,613)</u>	<u>(35,613)</u>	<u>122</u>
EXPENDITURES:					
4 Public Works	0	0	6,421,957	(6,421,957)	2,405,190
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,421,957</u>	<u>(6,421,957)</u>	<u>2,405,190</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,457,570)	(6,457,570)	(2,405,068)
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	(6,457,570)	(6,457,570)	(2,405,068)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>46,530,285</u>	<u>46,530,285</u>	<u>56,320,727</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$40,072,714</u>	<u>\$40,072,714</u>	<u>\$53,915,660</u>

Expenditures include:	
Expended	271,924
Encumbered	6,150,033
Total	<u>\$6,421,957</u>

Note 1: As of January 31, 2015, the fund balance has been allocated to 39 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bond
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	0	0	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>211,529</u>	<u>211,529</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$211,529</u>	<u>\$211,529</u>	<u>\$0</u>

Expenditures include:	
Expended	-
Encumbered	-
<u>Total</u>	<u>\$0</u>

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended January 31, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,050	1,308,050	1,308,100
3 Interest income	0	0	34,417	34,417	2,532
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,342,467</u>	<u>1,342,467</u>	<u>1,310,632</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	837,703	(837,703)	833,364
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>837,703</u>	<u>(837,703)</u>	<u>833,364</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	504,764	504,764	477,268
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	504,764	504,764	477,268
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,177,232</u>	<u>2,177,232</u>	<u>2,121,020</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,681,996</u>	<u>\$2,681,996</u>	<u>\$2,598,289</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2007 Infrastructure Debt Service Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,437,250	\$1,437,250	\$1,439,213
2 Interest income	0	0	31	31	615
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,437,281</u>	<u>1,437,281</u>	<u>1,439,828</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,437,281	1,437,281	1,439,828
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	1,437,281	1,437,281	1,439,828
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>26,306</u>	<u>26,306</u>	<u>19,736</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,463,586</u>	<u>\$1,463,586</u>	<u>\$1,459,564</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2002 CIP Junior Lien Bonds Debt Service Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$322,043	\$322,043	\$317,880
2 Interest income	0	0	21	21	213
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>322,064</u>	<u>322,064</u>	<u>318,093</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	322,064	322,064	318,093
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	322,064	322,064	318,093
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,291</u>	<u>18,291</u>	<u>18,089</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$340,354</u>	<u>\$340,354</u>	<u>\$336,182</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$39,411	\$39,411	\$49,078
2 Interest Income	0	0	3,939	3,939	17,851
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>43,351</u>	<u>43,351</u>	<u>66,929</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	43,351	43,351	66,929
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	43,351	43,351	66,929
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,886,416</u>	<u>3,886,416</u>	<u>3,876,002</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,929,766</u>	<u>\$3,929,766</u>	<u>\$3,942,932</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$39,878	\$39,878	\$46,982
2 Interest Income	0	0	144	144	115
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>40,023</u>	<u>40,023</u>	<u>47,097</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	40,023	40,023	47,097
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	(115)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	40,023	40,023	46,982
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,522,130</u>	<u>3,522,130</u>	<u>3,544,612</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,562,153</u>	<u>\$3,562,153</u>	<u>\$3,591,595</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$125,524	\$125,524	\$156,789
2 Interest Income	0	0	99	99	207
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>125,623</u>	<u>125,623</u>	<u>156,995</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	125,623	125,623	156,995
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	125,623	125,623	156,995
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,276,294</u>	<u>11,276,294</u>	<u>10,587,680</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,401,917</u>	<u>\$11,401,917</u>	<u>\$10,744,676</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$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 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>474,598</u>	<u>474,598</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$474,598</u>	<u>\$474,598</u>	<u>\$0</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,345,076	\$1,112,090	\$989,127	(\$122,962)	\$1,054,320
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,345,076</u>	<u>1,112,090</u>	<u>989,127</u>	<u>(122,962)</u>	<u>1,054,320</u>
OPERATING EXPENSES:					
4 Personnel Services	3,693,450	307,788	354,381	(46,594)	283,270
5 Supplies and materials	6,640,515	553,376	247,809	305,567	484,066
6 Services and other expenses	2,549,210	212,434	81,909	130,525	150,127
7 Repairs and maintenance	254,450	21,204	1,902	19,302	11,222
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	156,650	13,054	14,585	(1,530)	10,216
10 TOTAL OPERATING EXPENSES	<u>13,294,275</u>	<u>1,107,856</u>	<u>700,586</u>	<u>407,271</u>	<u>938,901</u>
11 OPERATING INCOME/(LOSS)	50,801	4,233	288,542	284,308	115,420
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	739	739	2,640
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>50,801</u>	<u>4,233</u>	<u>289,281</u>	<u>285,048</u>	<u>118,060</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>50,801</u>	<u>4,233</u>	<u>289,281</u>	<u>285,048</u>	<u>118,060</u>
21 BEGINNING NET POSITION	<u>4,106,834</u>	<u>4,106,834</u>	<u>4,106,834</u>	<u>0</u>	<u>2,603,208</u>
22 ENDING NET POSITION	<u>\$4,157,635</u>	<u>\$4,111,067</u>	<u>\$4,396,115</u>	<u>\$285,048</u>	<u>\$2,721,268</u>

Analysis of Net Position

Cash	
Operating	\$921,199
Debt Reserve	0
Receivable	38,851
Inventory	423,708
Capital Assets, net	2,943,466
Other Assets	605,947
Liabilities	<u>(537,055)</u>
Net Position	<u>\$4,396,115</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,382,410	\$115,201	\$105,441	(\$9,760)	\$128,776
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,382,410</u>	<u>115,201</u>	<u>105,441</u>	<u>(9,760)</u>	<u>128,776</u>
OPERATING EXPENSES:					
4 Personnel Services	693,048	57,754	68,967	(11,213)	53,532
5 Supplies and materials	47,384	3,949	283	3,665	912
6 Services and other expenses	562,980	46,915	39,551	7,364	41,670
7 Repairs and maintenance	23,832	1,986	1,363	623	1,140
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	31,900	2,658	2,659	(0)	2,170
10 TOTAL OPERATING EXPENSES	<u>1,359,144</u>	<u>113,262</u>	<u>112,822</u>	<u>440</u>	<u>99,423</u>
11 OPERATING INCOME/(LOSS)	23,266	1,939	(7,381)	(9,320)	29,353
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>23,266</u>	<u>1,939</u>	<u>(7,381)</u>	<u>(9,320)</u>	<u>29,353</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>23,266</u>	<u>1,939</u>	<u>(7,381)</u>	<u>(9,320)</u>	<u>29,353</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(641,606)</u>	<u>43,844</u>	<u>(685,450)</u>
22 ENDING NET POSITION	<u>(\$662,184)</u>	<u>(\$683,511)</u>	<u>(\$648,987)</u>	<u>\$34,525</u>	<u>(\$656,098)</u>

Analysis of Net Position	
Cash	
Operating	(\$699,060)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	162,608
Other Assets	0
Liabilities	<u>(112,535)</u>
Net Position	<u>(\$648,987)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,524,000	\$1,460,333	\$1,491,218	\$30,885	\$1,464,832
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,524,000</u>	<u>1,460,333</u>	<u>1,491,218</u>	<u>30,885</u>	<u>1,464,832</u>
OPERATING EXPENSES:					
4 Personnel Services	5,307,784	442,315	499,015	(56,700)	454,277
5 Supplies and materials	1,668,363	139,030	31,989	107,041	49,945
6 Services and other expenses	3,529,400	294,117	206,112	88,005	230,439
7 Repairs and maintenance	3,218,465	268,205	267,806	399	248,957
8 Closure & Postclosure Costs	247,945	20,662	17,773	2,889	23,371
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	1,474,900	122,908	125,234	(2,326)	116,939
11 TOTAL OPERATING EXPENSES	<u>15,446,857</u>	<u>1,287,238</u>	<u>1,147,929</u>	<u>139,309</u>	<u>1,123,928</u>
12 OPERATING INCOME/(LOSS)	<u>2,077,143</u>	<u>173,095</u>	<u>343,289</u>	<u>170,194</u>	<u>340,904</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	50,000	4,167	10,867	6,700	59,084
14 Grants received	0	0	0	0	0
15 Interest expense	(223,550)	(18,629)	(1,931)	16,698	(26,134)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	3,000	250	23,033	22,783	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,906,593</u>	<u>158,883</u>	<u>375,257</u>	<u>216,374</u>	<u>373,853</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	(1,457,072)	(121,423)	(1,457,072)	(1,335,649)	(1,564,863)
23 NET INCOME/(LOSS)	<u>449,521</u>	<u>37,460</u>	<u>(1,081,815)</u>	<u>(1,119,275)</u>	<u>(1,191,010)</u>
24 BEGINNING NET POSITION	<u>20,563,768</u>	<u>20,563,768</u>	<u>20,563,768</u>	<u>0</u>	<u>18,779,941</u>
25 ENDING NET POSITION	<u>\$21,013,289</u>	<u>\$20,601,228</u>	<u>\$19,481,953</u>	<u>(\$1,119,275)</u>	<u>\$17,588,932</u>

Analysis of Net Position

Cash	
Operating	\$6,805,084
Debt Reserve	1,817,667
Receivable	2,822,264
Inventory	0
Capital Assets, net	17,178,625
Other Assets	14,041
Liabilities	(9,155,728)
Net Position	<u>\$19,481,953</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2014 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$581,000	\$48,417	\$48,931	\$514	\$22,062
2 RiverMarket Parking	695,000	57,917	29,781	(28,136)	1,256
3 Business Licenses	273,600	22,800	290,496	267,696	273,596
4 Street Repairs	244,500	20,375	21,393	1,018	100
5 Parking Meters	394,400	32,867	32,581	(285)	34,116
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,188,500</u>	<u>182,375</u>	<u>423,182</u>	<u>240,807</u>	<u>331,130</u>
OPERATING EXPENSES:					
8 Statehouse Parking	474,182	39,515	39,210	305	14,059
9 RiverMarket Parking	615,991	51,333	46,140	5,192	16,488
10 Other	0	0	0	0	0
11 Depreciation and amortization	228,600	19,050	20,129	(1,079)	18,349
12 TOTAL OPERATING EXPENSES	<u>1,318,773</u>	<u>109,898</u>	<u>105,479</u>	<u>4,418</u>	<u>48,895</u>
13 OPERATING INCOME/(LOSS)	<u>869,727</u>	<u>72,477</u>	<u>317,703</u>	<u>245,225</u>	<u>282,234</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	7,800	650	801	151	5,761
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(40,808)	(40,030)	779	(38,711)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(28,801)	(2,400)	(3,488)	(1,088)	(3,198)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>359,026</u>	<u>29,919</u>	<u>274,986</u>	<u>245,067</u>	<u>246,086</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(359,026)	(29,919)	0	29,919	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>274,986</u>	<u>274,986</u>	<u>246,086</u>
24 BEGINNING NET POSITION	<u>449,125</u>	<u>449,125</u>	<u>449,125</u>	<u>0</u>	<u>469,502</u>
25 ENDING NET POSITION	<u>\$449,125</u>	<u>\$449,125</u>	<u>\$724,111</u>	<u>\$274,986</u>	<u>\$715,587</u>

Analysis of Net Position

Cash	
Operating	\$786,164
Debt Reserve	1,297,494
Receivable	104,940
Inventory	0
Capital Assets, net	7,064,072
Other Assets	476,603
Liabilities	<u>(9,005,161)</u>
Net Position	<u>\$724,111</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	2,236
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,236</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,236</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 Other Deductions	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,236</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>\$0</u>	<u>\$0</u>	<u>\$2,236</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 January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$44,851	\$44,851	\$46,156
2 Plan members	0	0	3,185	3,185	4,489
3 General property taxes	0	0	57,590	57,590	186,336
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>105,626</u>	<u>105,626</u>	<u>236,981</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(480,166)	(480,166)	(830,502)
8 Interest and dividends	0	0	116,831	116,831	142,746
9	0	0	(363,335)	(363,335)	(687,756)
10 Less investment expense	0	0	(80,983)	(80,983)	0
11 Net investment income (loss)	0	0	(444,317)	(444,317)	(687,756)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(338,692)</u>	<u>(338,692)</u>	<u>(450,775)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,014,389	(1,014,389)	953,815
14 Administrative expenses	0	0	2,215	(2,215)	2,079
15	0	0	1,016,604	(1,016,604)	955,895
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,355,295)</u>	<u>(1,355,295)</u>	<u>(1,406,669)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>70,949,485</u>	<u>70,949,485</u>	<u>73,667,549</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$69,594,190</u>	<u>\$69,594,190</u>	<u>\$72,260,877</u>

Note 1: Net Position includes \$11,638,814 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 January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	1,573	1,573	1,391
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,573</u>	<u>1,573</u>	<u>1,391</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(52,984)	(52,984)	12,487
8 Interest and dividends	0	0	157,516	157,516	23,944
9	0	0	104,532	104,532	36,432
10 Less investment expense	0	0	(15,255)	(15,255)	(14,810)
11 Net investment income (loss)	0	0	89,276	89,276	21,622
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>90,849</u>	<u>90,849</u>	<u>23,013</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	148,201	(148,201)	146,186
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>148,201</u>	<u>(148,201)</u>	<u>146,186</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(57,352)</u>	<u>(57,352)</u>	<u>(123,173)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,212,060</u>	<u>12,212,060</u>	<u>11,853,955</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,154,708</u>	<u>\$12,154,708</u>	<u>\$11,730,782</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 Non-Uniform Defined Contribution Fund
 For the Period Ended January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$19,306	\$19,306	\$119,917
2	Plan members	0	0	10,420	10,420	60,751
3	Participant Directed Transfer	0	0	68,486	68,486	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	2,617	2,617	4,516
7	Total Contributions	<u>0</u>	<u>0</u>	<u>100,828</u>	<u>100,828</u>	<u>185,183</u>
Investment income (loss):						
8	Net increase (decrease) in fair value of investments	0	0	(211,104)	(211,104)	(4,271,711)
9	Interest and dividends	0	0	256,569	256,569	47,044
10		0	0	45,465	45,465	(4,224,667)
11	Less investment expense	0	0	(29,956)	(29,956)	(54,607)
12	Net investment income (loss)	0	0	15,508	15,508	(4,279,275)
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>116,336</u>	<u>116,336</u>	<u>(4,094,092)</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	0	0	16,127,746
15	Administrative expenses	0	0	0	0	0
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,127,746</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>116,336</u>	<u>116,336</u>	<u>(20,221,837)</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>21,571,649</u>	<u>21,571,649</u>	<u>43,683,168</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$21,687,985</u>	<u>\$21,687,985</u>	<u>\$23,461,331</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 January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	-	0	-
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,032,667</u>	<u>8,032,667</u>	<u>10,539,889</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,032,667</u>	<u>\$8,032,667</u>	<u>\$10,539,889</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 January 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(6,582)	(6,582)	(13,913)
8 Interest and dividends	0	0	3,015	3,015	3,061
9	<u>0</u>	<u>0</u>	<u>(3,567)</u>	<u>(3,567)</u>	<u>(10,852)</u>
10 Less investment expense	0	0	(6,031)	(6,031)	(5,247)
11 Net investment income (loss)	0	0	(9,598)	(9,598)	(16,099)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(9,598)</u>	<u>(9,598)</u>	<u>(16,099)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	0	0	(9,598)	(9,598)	(16,099)
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,389,440</u>	<u>2,389,440</u>	<u>2,096,711</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,379,842</u>	<u>\$2,379,842</u>	<u>\$2,080,614</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on May 26, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended January 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$378,315	\$378,315	\$0
2 Plan members	0	0	189,208	189,208	0
3 Participant Directed Transfer	0	0	190,889	190,889	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	4,054	4,054	0
7 Total Contributions	<u>0</u>	<u>0</u>	<u>762,466</u>	<u>762,466</u>	<u>0</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	(244,086)	(244,086)	0
9 Interest and dividends	0	0	331,778	331,778	0
10	0	0	87,692	87,692	0
11 Less investment expense	0	0	(49,487)	(49,487)	0
12 Net investment income (loss)	0	0	38,204	38,204	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>800,670</u>	<u>800,670</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	167,516	(167,516)	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>167,516</u>	<u>(167,516)</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>633,155</u>	<u>633,155</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>30,808,927</u>	<u>30,808,927</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$31,442,081</u>	<u>\$31,442,081</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 January 31, 2015
(Unaudited)

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

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

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

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

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

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

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended January 31, 2015

<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	3,976,624	5,308,721	1,089,563	27,984,103	0	38,359,011	782,038
108 General - Special Projects	751,147			504,175		1,255,323	1,669,999
110 Seized Money						0	49,286
200 Street	14,472			5,473,063		5,487,535	128,847
205 Street - Special Projects						0	19,179
210 Special Projects	242,827			6,324		249,152	523,182
215 Infrastructure						0	0
220 911	848					848	0
230 CDBG	224					224	100,501
240 HIPP						0	1,011,468
250 NHSP						0	0
270 Grants	315,741			1,266,992		1,582,734	947,112
304 1998 Capital Improvement - Infrastructure						0	56,821
305 2009 Capital Improvements						0	0
310 Issuance and Reserve Fund						0	0
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	0
326 2012-2021 Capital Project Fund	50,686					50,686	5,500,510
330 2013 Capital Improvement Bond	344,968					344,968	6,150,033
351 TIF #1 2014 Capital Improvement Bond						0	0
505 2009 Parks & Rec Cap Improvement						0	0
506 Infrastructure Debt Service						0	0
509 2002 CIP Jr. Lien Bonds						0	0
522 2008 Library Improvement Bonds Debt Service				6,982,219		6,982,219	0
523 2012 Library Improvement Bonds Debt Service				3,408,166		3,408,166	0
530 2013 Improvement Bonds Debt Service Fund				11,400,957		11,400,957	0
551 TIF #1 2014 Cap Improvement Bond Debt Service						0	0
600 Fleet	210,325		326,730			537,055	0
601 Vehicle Storage Facility	19,201		71,421	21,913		112,535	0
603 Waste Disposal	12,788		5,342,940	0	3,800,000	9,155,728	0
612 Rivermarket Garage Fund			37,153	313,008	8,655,000	9,005,161	0
800 Police Pension						0	0
801 Fire Pension		78				78	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	(2,848,227)					(2,848,227)	0
Totals	3,091,625	5,308,800	6,867,807	57,360,921	12,455,000	85,084,153	16,938,977

**SUMMARY OF BOND INDEBTEDNESS
For the month ended January 31, 2015**

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/14</u>	<u>BONDS ISSUED 2015</u>	<u>PRINCIPAL PAID IN 2015</u>	<u>BONDS RETIRED 2015</u>	<u>PRINCIPAL BALANCE AT 01/31/2015</u>	<u>INTEREST PAID IN 2015</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	4,000,000	3/1/2028	3.00% - 4.75%	2,435,000	0	0	0	2,435,000	0
2009 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	28,000,000	3/1/2028	3.00% - 5.00%	18,120,000	0	0	0	18,120,000	0
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	31,015,000	3/1/2032	2.00% - 4.00%	27,465,000	0	0	0	27,465,000	0
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	58,105,000	4/1/2033	1.00% - 5.00%	49,170,000	0	0	0	49,170,000	0
<u>REVENUE BONDS</u>										
2007 Capital Improvement Revenue Refunding Bonds	U.S. Bank	13,350,000	10/1/2019	4.00% - 5.00%	6,285,000	0	0	0	6,285,000	0
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,155,000	0	0	0	1,155,000	0
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	6,980,000	0	140,000	0	6,840,000	179,438
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,125,000	0	230,000	0	10,895,000	285,855
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	8,655,000	0	0	0	8,655,000	222,918
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,150,000	0	0	0	2,150,000	0
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	1,650,000	0	0	0	1,650,000	0
<u>TIF BOND</u>										
2014 TIF Capital Improvement Bond	Regions Bank	2,615,000	3/1/2036	6.00%	0	2,615,000	0	0	2,615,000	61,453
<u>TEMPORARY NOTE</u>										
2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	1,888,013	0	0	0	1,888,013	0
2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	11,300,062	0	0	0	11,300,062	0
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	6,208,796	0	0	0	6,208,796	0
2014 Temporary Note	SunTrust Equipment Finance & Leasing Corp.	5,916,000	6/27/2019	1.46%	5,916,000	0	0	0	5,916,000	0
Grand Total		\$219,286,000			\$160,502,872	\$2,615,000	\$370,000	\$0	\$162,747,872	\$749,663