

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended February 28, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2014 Unaudited
REVENUES:					
1 General property taxes	\$27,276,348	\$4,546,058	\$1,855,102	(\$2,690,956)	\$2,704,483
2 Sales taxes	96,684,815	16,114,136	15,119,870	(994,266)	14,625,881
3 Licenses and permits	11,026,550	1,837,758	6,220,043	4,382,284	5,978,338
4 Intergovernmental	7,002,433	1,167,072	0	(1,167,072)	0
5 Charges for services	11,332,650	1,888,775	13,690	(1,875,085)	58,149
6 Fines and fees	3,161,210	526,868	414,611	(112,258)	507,833
7 Utility franchise fees	28,744,707	4,790,785	3,691,098	(1,099,687)	3,648,509
8 Investment income	200,000	33,333	34,052	719	167,567
9 Miscellaneous	766,826	127,804	181,289	53,485	229,733
10 TOTAL REVENUES	<u>186,195,539</u>	<u>31,032,590</u>	<u>27,529,753</u>	<u>(3,502,837)</u>	<u>27,920,492</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	28,055,398	4,675,900	2,909,246	1,766,654	2,882,665
12 Board of Directors	342,027	57,005	64,661	(7,657)	45,544
13 Community Programs	415,004	69,167	75,398	(6,230)	71,630
14 City Attorney	1,824,073	304,012	300,959	3,053	260,342
15 District Court - First Division (Criminal)	1,405,095	234,183	217,910	16,273	207,070
16 District Court - Third Division (Environmental)	626,454	104,409	110,068	(5,659)	98,282
17 District Court - Second Division (Traffic)	1,248,245	208,041	251,521	(43,480)	232,810
18 Finance	3,176,351	529,392	601,468	(72,076)	473,100
19 Human Resources	1,673,177	278,863	245,924	32,939	216,862
20 Information Technology	4,648,516	774,753	741,479	33,273	687,312
21 Planning and Development	2,498,042	416,340	364,339	52,002	350,303
22 TOTAL GENERAL GOVERNMENT	<u>45,912,382</u>	<u>7,652,064</u>	<u>5,882,971</u>	<u>1,769,092</u>	<u>5,525,921</u>
23 PUBLIC WORKS	1,140,670	190,112	150,929	39,183	150,017
24 PARKS & RECREATION	9,843,400	1,640,567	1,345,342	295,225	1,389,035
25 RIVERMARKET	1,209,164	201,527	163,189	38,338	164,213
26 GOLF	2,308,677	384,780	406,079	(21,300)	327,611
27 JIM DAILEY FITNESS & AQUATICS	901,127	150,188	121,346	28,842	132,810
28 ZOO	6,673,371	1,112,229	882,897	229,332	1,018,321
29 FIRE	46,071,785	7,678,631	6,628,716	1,049,915	6,459,329
30 POLICE	68,405,733	11,400,956	10,412,411	988,545	9,898,785
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,633,136	938,856	767,551	171,305	775,111
32 VACANCY SAVINGS	(4,853,313)	(808,886)	0	(808,886)	0
33 TOTAL EXPENDITURES	<u>183,246,132</u>	<u>30,541,022</u>	<u>26,761,431</u>	<u>3,779,591</u>	<u>25,841,152</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>2,949,407</u>	<u>491,568</u>	<u>768,322</u>	<u>276,755</u>	<u>2,079,341</u>
OTHER FINANCING SOURCES/(USES):					
35 CARRYOVER - PRIOR YEAR	550,000	91,667	550,000	458,333	0
36 TRANSFERS IN	7,994,672	1,332,445	2,678,353	1,345,907	1,782,251
37 TRANSFERS OUT	(11,494,079)	(1,915,680)	(10,494,079)	(8,578,399)	(10,156,260)
38 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(1,332,445)</u>	<u>(6,497,404)</u>	<u>(7,843,311)</u>	<u>(6,294,668)</u>
39 BEGINNING FUND BALANCE	<u>20,460,635</u>	<u>20,460,635</u>	<u>20,460,635</u>	<u>0</u>	<u>19,598,183</u>
40 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$20,460,635</u>	<u>\$19,128,189</u>	<u>\$13,963,231</u>	<u>(\$7,843,311)</u>	<u>\$13,303,515</u>

Note 1: Total encumbrances included in the reported expenditures are \$756,833.

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

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2014 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$10,823	\$10,823	\$13,643
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	40,828	40,828	286,807
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>51,651</u>	<u>51,651</u>	<u>300,450</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	308,200	(308,200)	143,740
8 City Attorney	0	0	0	0	140
9 Finance	0	0	0	0	0
10 Information Technology	0	0	0	0	0
11 Human Resources	0	0	(101)	101	(3)
12 Planning	0	0	0	0	0
13 Community Programs	0	0	543,840	(543,840)	456,401
14 Public Works	0	0	405,324	(405,324)	295,661
15 Parks and Recreation	0	0	10,530	(10,530)	9,060
16 Jim Dailey Fitness and Aquatics	0	0	0	0	0
16 Fire	0	0	0	0	0
17 Police	0	0	1,018,527	(1,018,527)	0
18 Housing	0	0	83,640	(83,640)	175,590
19 Fleet	0	0	869,708	(869,708)	29,343
20 Zoo	0	0	41,663	(41,663)	18,494
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,281,330</u>	<u>(3,281,330)</u>	<u>1,128,427</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,229,679)	(3,229,679)	(827,977)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,484,579	9,484,579	9,111,760
24 Transfers Out	0	0	(550,000)	(550,000)	(67,371)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	5,704,900	5,704,900	8,216,412
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>\$19,516,329</u>	<u>\$19,516,329</u>	<u>\$24,142,936</u>

Note 1: As of February 28, 2015, fund balance is composed of 296 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2014 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,489,300	\$914,883	\$382,646	(\$532,237)	\$553,123
2 Intergovernmental	12,672,900	2,112,150	2,106,420	(5,730)	2,535,028
3 Charges for services	14,700	2,450	2,917	467	2,721
4 Investment income	38,600	6,433	11,352	4,919	23,597
5 Miscellaneous	120,000	20,000	22,886	2,886	34,602
6 TOTAL REVENUES	<u>18,335,500</u>	<u>3,055,917</u>	<u>2,526,221</u>	<u>(529,695)</u>	<u>3,149,072</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,116,215	186,036	103,555	82,481	95,067
8 Operations Administration	639,662	106,610	90,738	15,872	94,413
9 Street & Drainage Maintenance	9,385,249	1,564,208	1,244,583	319,625	1,102,009
10 Storm Drainage Maintenance	970,330	161,722	166,915	(5,193)	149,686
11 Work Pool	188,669	31,445	17,090	14,354	12,666
12 Resource Control & Scheduling	399,335	66,556	68,639	(2,083)	60,469
13 Control Devices	912,765	152,128	106,648	45,480	107,110
14 Signals	831,961	138,660	126,224	12,436	88,628
15 Parking Meters	107,143	17,857	19,564	(1,707)	14,952
16 Civil Engineering	1,472,255	245,376	237,716	7,660	211,394
17 Traffic Engineering	3,280,654	546,776	529,205	17,571	527,627
18 Parking Enforcement	276,771	46,129	37,526	8,603	33,357
19 TOTAL EXPENDITURES	<u>19,581,009</u>	<u>3,263,502</u>	<u>2,748,403</u>	<u>515,098</u>	<u>2,497,378</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(1,245,509)	(207,585)	(222,182)	(14,597)	651,694
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,714,726	285,788	1,355,700	1,069,912	1,355,700
22 Transfers Out	(469,217)	(78,203)	(504,217)	(426,014)	(461,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	629,301	629,301	1,546,177
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>\$9,542,485</u>	<u>\$629,301</u>	<u>\$7,392,959</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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)	5,493
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>19,179</u>	<u>(19,179)</u>	<u>5,493</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(19,179)	(19,179)	(5,493)
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	(19,179)	(19,179)	(5,493)
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>\$136,143</u>

Note 1: As of February 28, 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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	163	163	63
3 Miscellaneous	0	0	26,067	26,067	71,042
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>26,230</u>	<u>26,230</u>	<u>71,104</u>
EXPENDITURES:					
5 Police	0	0	98,701	(98,701)	153,976
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>98,701</u>	<u>(98,701)</u>	<u>153,976</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(72,471)	(72,471)	(82,872)
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	(72,471)	(72,471)	(82,872)
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>\$60,387</u>	<u>\$60,387</u>	<u>(\$82,872)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$30,568	\$30,568	\$39,954
2 Charges for services	0	0	500,900	500,900	387,895
3 Fines and fees	0	0	190,642	190,642	260,627
4 Interest income	0	0	1,600	1,600	11,440
5 Miscellaneous	0	0	203,504	203,504	313,803
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>927,214</u>	<u>927,214</u>	<u>1,013,719</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	4,531	(4,531)	6,343
9 Community Programs	0	0	9,265	(9,265)	8,004
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	575
12 District Court - Second Division (Traffic)	0	0	7,767	(7,767)	1,535
13 District Court - Third Division (Environmental)	0	0	2,097	(2,097)	354
14 Finance	0	0	138,414	(138,414)	119,377
15 Human Resources	0	0	28,238	(28,238)	19,176
16 Information Technology	0	0	0	0	0
17 Planning	0	0	2,031	(2,031)	4,826
18 Fleet	0	0	2,381	(2,381)	220,941
19 Public Works	0	0	48,422	(48,422)	20,179
20 Parks and Recreation	0	0	452,658	(452,658)	547,750
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	153,436	(153,436)	610,073
23 Police	0	0	31,978	(31,978)	37,879
24 Housing	0	0	10,594	(10,594)	3,392
25 Zoo	0	0	0	0	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>891,813</u>	<u>(891,813)</u>	<u>1,600,403</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	35,401	35,401	(586,684)
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	35,401	35,401	(586,684)
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>\$2,224,623</u>	<u>\$2,224,623</u>	<u>\$1,930,381</u>

Note 1: Fund balance is comprised of 87 special projects with appropriations totaling \$4,679,999 and 9 special projects with negative balances of \$2,448,533.

City of Little Rock, Arkansas
 Monthly Financial Report
 Infrastructure Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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	0
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	0
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>\$0</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 February 28, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2014 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$250,888	\$250,888	\$1,195,657
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,577	1,577	2,521
4 Miscellaneous	0	0	135,211	135,211	(987,164)
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>387,677</u>	<u>387,677</u>	<u>211,014</u>
EXPENDITURES:					
5 General Government	0	0	970,520	(970,520)	258,731
6 Public Works	0	0	4,248	(4,248)	405,488
7 Parks & Recreation	0	0	43,227	(43,227)	47,715
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	0
10 Police	0	0	9,289	(9,289)	66,392
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,027,285</u>	<u>(1,027,285)</u>	<u>778,326</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(639,608)	(639,608)	(567,312)
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	(639,608)	(639,608)	(567,312)
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>\$333,384</u>	<u>\$333,384</u>	<u>\$461,561</u>

Expenditures include:	
Expended	\$386,773
Encumbered	640,511
	<u>\$1,027,285</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$2,127	\$2,127	\$16,898
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>2,127</u>	<u>2,127</u>	<u>17,021</u>
EXPENDITURES:					
5 Police	0	0	288,661	(288,661)	272,036
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>288,661</u>	<u>(288,661)</u>	<u>272,036</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(286,534)	(286,534)	(255,015)
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	(286,534)	(286,534)	(255,015)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,633</u>	<u>84,633</u>	<u>84,633</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$201,901)</u>	<u>(\$201,901)</u>	<u>(\$170,382)</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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$133,691	\$133,691	\$413,169
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>133,721</u>	<u>133,721</u>	<u>413,169</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	242,311	(242,311)	683,575
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>242,311</u>	<u>(242,311)</u>	<u>683,575</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(108,590)	(108,590)	(270,406)
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	(108,590)	(108,590)	(270,406)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,217,059</u>	<u>1,217,059</u>	<u>1,318,969</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,108,469</u>	<u>\$1,108,469</u>	<u>\$1,048,563</u>

Expenditures include:	
Expended	\$155,197
Encumbered	<u>87,114</u>
	<u>\$242,311</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$620,774	\$620,774	\$40,166
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>620,774</u>	<u>620,774</u>	<u>40,166</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,482,092	(1,482,092)	583,468
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,482,092</u>	<u>(1,482,092)</u>	<u>583,468</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(861,319)	(861,319)	(543,302)
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	(861,319)	(861,319)	(543,302)
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>(\$458,179)</u>	<u>(\$458,179)</u>	<u>(\$192,642)</u>

Expenditures include:	
Expended	\$698,250
Encumbered	<u>783,842</u>
	<u>\$1,482,092</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,400	\$1,400	\$10,888
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>1,400</u>	<u>1,400</u>	<u>11,119</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	7,485	(7,485)	10,010
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,485</u>	<u>(7,485)</u>	<u>10,010</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,085)	(6,085)	1,109
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>(6,085)</u>	<u>(6,085)</u>	<u>1,109</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>\$33,926</u>	<u>\$33,926</u>	<u>\$64,802</u>

Expenditures include:	
Expended	\$7,485
Encumbered	<u>0</u>
	<u>\$7,485</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	42	42	763
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>42</u>	<u>42</u>	<u>763</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	(96)	96	98,731
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>(96)</u>	<u>96</u>	<u>108,054</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	138	138	(107,291)
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	138	138	(107,291)
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>\$27,383</u>	<u>\$27,383</u>	<u>\$14,683</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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$2,803,833	\$2,803,833	\$2,672,945
2 Interest income	0	0	39,410	39,410	175,838
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,843,243</u>	<u>2,843,243</u>	<u>2,848,784</u>
EXPENDITURES:					
5 General Government	0	0	0	0	730,199
6 Housing	0	0	0	0	0
7 Public Works	0	0	4,087,885	(4,087,885)	2,347,280
8 Parks and Recreation	0	0	354,264	(354,264)	358,371
9 Fire	0	0	0	0	588,127
10 Police	0	0	558,909	(558,909)	11,710,502
11 Fleet	0	0	0	0	218,117
12 Zoo	0	0	629,622	(629,622)	405,059
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,630,680</u>	<u>(5,630,680)</u>	<u>16,357,654</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,787,437)	(2,787,437)	(13,508,871)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	(1,063,264)	(1,063,264)	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,850,701)	(3,850,701)	(13,508,871)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>27,960,670</u>	<u>27,960,670</u>	<u>30,053,841</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$24,109,969</u>	<u>\$24,109,969</u>	<u>\$16,544,970</u>
Expenditures include:					
Expended					
Encumbered					
Total					
	405,668		5,225,012		
			<u>\$5,630,680</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
 1998 Capital Improvement Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	481	481	2,418
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>481</u>	<u>481</u>	<u>2,418</u>
EXPENDITURES:					
5 Public Works	0	0	56,737	(56,737)	4,507
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>56,737</u>	<u>(56,737)</u>	<u>4,507</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(56,257)	(56,257)	(2,090)
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	(56,257)	(56,257)	(2,090)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>314,068</u>	<u>314,068</u>	<u>384,577</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$257,811</u>	<u>\$257,811</u>	<u>\$382,488</u>

Note 1: As of February 28, 2015, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$2,932.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks Capital Improvement Bond
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$8
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>8</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,029</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,029</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(49,020)
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	(49,020)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,457</u>	<u>1,457</u>	<u>479,635</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,457</u>	<u>\$1,457</u>	<u>\$430,615</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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$11	\$11	\$45
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</u>	<u>45</u>
EXPENDITURES:					
4 General Government	0	0	84	(84)	84
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>84</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(73)	(73)	(39)
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	(73)	(73)	(39)
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>\$6,713</u>	<u>\$6,713</u>	<u>\$6,650</u>

Note 1: As of February 28, 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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,165	\$1,165	\$685
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,165</u>	<u>1,165</u>	<u>685</u>
EXPENDITURES:					
4 General Government	0	0	157,449	(157,449)	2,378,324
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>157,449</u>	<u>(157,449)</u>	<u>2,378,324</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(156,284)	(156,284)	(2,377,639)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	946
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(156,284)	(156,284)	(2,376,693)
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>\$5,040,687</u>	<u>\$5,040,687</u>	<u>\$9,301,058</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended February 28, 2015
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2014 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	(\$35,396)	(\$35,396)	\$250
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(35,396)</u>	<u>(35,396)</u>	<u>250</u>
EXPENDITURES:					
4 Public Works	0	0	6,682,768	(6,682,768)	2,787,887
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,682,768</u>	<u>(6,682,768)</u>	<u>2,787,887</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,718,164)	(6,718,164)	(2,787,638)
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	(6,718,164)	(6,718,164)	(2,787,638)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>46,530,285</u>	<u>46,530,285</u>	<u>56,320,728</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$39,812,120</u>	<u>\$39,812,120</u>	<u>\$53,533,090</u>

Expenditures include:	
Expended	828,644
Encumbered	<u>5,854,124</u>
Total	<u>\$6,682,768</u>

Note 1: As of February 28, 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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	0	0	113,099	(113,099)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>113,099</u>	<u>(113,099)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(113,099)	(113,099)	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(113,099)	(113,099)	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>\$98,430</u>	<u>\$98,430</u>	<u>\$0</u>

Expenditures include:	
Expended	113,099
Encumbered	-
Total	<u><u>\$113,099</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended February 28, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 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	34,746	34,746	3,071
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,342,796</u>	<u>1,342,796</u>	<u>1,311,171</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	505,093	505,093	477,807
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	505,093	505,093	477,807
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,177,232</u>	<u>2,177,232</u>	<u>2,121,021</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,682,325</u>	<u>\$2,682,325</u>	<u>\$2,598,828</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 February 28, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,437,250	\$1,437,250	\$1,439,213
2 Interest income	0	0	573	573	1,541
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,437,823</u>	<u>1,437,823</u>	<u>1,440,753</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	1,437,823	1,437,823	1,440,753
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	1,437,823	1,437,823	1,440,753
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>\$1,464,129</u>	<u>\$1,464,129</u>	<u>\$1,460,489</u>

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended February 28, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$322,043	\$322,043	\$317,880
2 Interest income	0	0	147	147	427
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>322,190</u>	<u>322,190</u>	<u>318,307</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	322,190	322,190	318,307
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	322,190	322,190	318,307
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>\$340,480</u>	<u>\$340,480</u>	<u>\$336,395</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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$259,362	\$259,362	\$374,973
2 Interest Income	0	0	5,284	5,284	20,053
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>264,646</u>	<u>264,646</u>	<u>395,026</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	264,646	264,646	395,026
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	264,646	264,646	395,026
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,886,416</u>	<u>3,886,416</u>	<u>3,876,003</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,151,062</u>	<u>\$4,151,062</u>	<u>\$4,271,029</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012 Library Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$245,381	\$245,381	\$352,350
2 Interest Income	0	0	268	268	259
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>245,649</u>	<u>245,649</u>	<u>352,609</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	245,649	245,649	352,609
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	(946)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	245,649	245,649	351,663
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,522,130</u>	<u>3,522,130</u>	<u>3,544,613</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,767,780</u>	<u>\$3,767,780</u>	<u>\$3,896,276</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$797,639	\$797,639	\$1,151,910
2 Interest Income	0	0	210	210	(639)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>797,849</u>	<u>797,849</u>	<u>1,151,271</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	797,849	797,849	1,151,271
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	797,849	797,849	1,151,271
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>\$12,074,143</u>	<u>\$12,074,143</u>	<u>\$11,738,951</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 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$474,598</u></u>	<u><u>\$474,598</u></u>	<u><u>\$0</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,345,076	\$2,224,179	\$1,830,657	(\$393,523)	\$2,057,594
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,345,076</u>	<u>2,224,179</u>	<u>1,830,657</u>	<u>(393,523)</u>	<u>2,057,594</u>
OPERATING EXPENSES:					
4 Personnel Services	3,693,450	615,575	622,343	(6,768)	541,741
5 Supplies and materials	6,640,515	1,106,753	576,897	529,855	733,674
6 Services and other expenses	2,549,210	424,868	237,583	187,286	328,195
7 Repairs and maintenance	254,450	42,408	5,794	36,614	19,616
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	156,650	26,108	29,169	(3,061)	20,431
10 TOTAL OPERATING EXPENSES	<u>13,294,275</u>	<u>2,215,713</u>	<u>1,471,786</u>	<u>743,926</u>	<u>1,643,657</u>
11 OPERATING INCOME/(LOSS)	50,801	8,467	358,870	350,403	413,937
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	1,078	1,078	3,031
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>8,467</u>	<u>359,949</u>	<u>351,482</u>	<u>416,969</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>8,467</u>	<u>359,949</u>	<u>351,482</u>	<u>416,969</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>\$4,115,301</u>	<u>\$4,466,782</u>	<u>\$351,482</u>	<u>\$3,020,177</u>

Analysis of Net Position

Cash	
Operating	\$909,749
Debt Reserve	0
Receivable	32,040
Inventory	418,884
Capital Assets, net	2,929,637
Other Assets	551,292
Liabilities	<u>(374,820)</u>
Net Position	<u>\$4,466,782</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended February 28, 2015
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2014 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,382,410	\$230,402	\$209,107	(\$21,295)	\$238,435
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,382,410</u>	<u>230,402</u>	<u>209,107</u>	<u>(21,295)</u>	<u>238,435</u>
OPERATING EXPENSES:					
4 Personnel Services	693,048	115,508	123,376	(7,868)	104,529
5 Supplies and materials	47,384	7,897	1,538	6,359	6,426
6 Services and other expenses	562,980	93,830	84,870	8,960	91,804
7 Repairs and maintenance	23,832	3,972	2,761	1,211	2,550
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	31,900	5,317	5,317	(0)	4,339
10 TOTAL OPERATING EXPENSES	<u>1,359,144</u>	<u>226,524</u>	<u>217,862</u>	<u>8,662</u>	<u>209,649</u>
11 OPERATING INCOME/(LOSS)	23,266	3,878	(8,755)	(12,632)	28,787
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>3,878</u>	<u>(8,755)</u>	<u>(12,632)</u>	<u>28,787</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>3,878</u>	<u>(8,755)</u>	<u>(12,632)</u>	<u>28,787</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(641,606)</u>	<u>43,844</u>	<u>(685,451)</u>
22 ENDING NET POSITION	<u>(\$662,184)</u>	<u>(\$681,572)</u>	<u>(\$650,360)</u>	<u>\$31,212</u>	<u>(\$656,664)</u>

Analysis of Net Position	
Cash	
Operating	(\$694,327)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	159,950
Other Assets	0
Liabilities	<u>(115,983)</u>
Net Position	<u>(\$650,360)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,524,000	\$2,920,667	\$2,977,855	\$57,189	\$2,944,469
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,524,000</u>	<u>2,920,667</u>	<u>2,977,855</u>	<u>57,189</u>	<u>2,944,469</u>
OPERATING EXPENSES:					
4 Personnel Services	5,307,784	884,631	865,500	19,131	850,023
5 Supplies and materials	1,668,363	278,061	108,175	169,885	135,375
6 Services and other expenses	3,529,400	588,233	474,159	114,074	508,688
7 Repairs and maintenance	3,218,465	536,411	497,186	39,224	504,845
8 Closure & Postclosure Costs	247,945	41,324	30,626	10,698	42,284
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	1,474,900	245,817	244,882	934	232,216
11 TOTAL OPERATING EXPENSES	<u>15,446,857</u>	<u>2,574,476</u>	<u>2,220,530</u>	<u>353,946</u>	<u>2,273,430</u>
12 OPERATING INCOME/(LOSS)	<u>2,077,143</u>	<u>346,191</u>	<u>757,326</u>	<u>411,135</u>	<u>671,039</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	50,000	8,333	14,142	5,809	64,112
14 Grants received	0	0	0	0	0
15 Interest expense	(223,550)	(37,258)	(16,545)	20,713	(46,515)
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	500	22,878	22,378	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,906,593</u>	<u>317,766</u>	<u>777,801</u>	<u>460,035</u>	<u>688,636</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)	(242,845)	(1,457,072)	(1,214,227)	(1,564,863)
23 NET INCOME/(LOSS)	<u>449,521</u>	<u>74,920</u>	<u>(679,271)</u>	<u>(754,192)</u>	<u>(876,227)</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>\$20,638,688</u>	<u>\$19,884,497</u>	<u>(\$754,192)</u>	<u>\$17,903,714</u>

Analysis of Net Position

Cash	
Operating	\$7,166,907
Debt Reserve	1,916,759
Receivable	2,935,192
Inventory	0
Capital Assets, net	17,058,977
Other Assets	10,585
Liabilities	(9,203,923)
Net Position	<u>\$19,884,497</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
 Rivermarket Garage Fund
 For the Period Ended February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$581,000	\$96,833	\$99,036	\$2,203	\$52,082
2 RiverMarket Parking	695,000	115,833	90,180	(25,654)	64,128
3 Business Licenses	273,600	45,600	291,394	245,794	273,596
4 Street Repairs	244,500	40,750	31,112	(9,638)	100
5 Parking Meters	394,400	65,733	63,156	(2,577)	64,439
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,188,500</u>	<u>364,750</u>	<u>574,877</u>	<u>210,127</u>	<u>454,344</u>
OPERATING EXPENSES:					
8 Statehouse Parking	474,182	79,030	72,016	7,014	22,517
9 RiverMarket Parking	615,991	102,665	84,745	17,920	26,407
10 Other	0	0	0	0	0
11 Depreciation and amortization	228,600	38,100	40,258	(2,158)	36,698
12 TOTAL OPERATING EXPENSES	<u>1,318,773</u>	<u>219,796</u>	<u>197,020</u>	<u>22,776</u>	<u>85,621</u>
13 OPERATING INCOME/(LOSS)	<u>869,727</u>	<u>144,955</u>	<u>377,858</u>	<u>232,903</u>	<u>368,723</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	7,800	1,300	1,081	(219)	6,388
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(81,617)	(80,060)	1,557	(83,176)
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)	(4,800)	(6,014)	(1,214)	(5,434)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>359,026</u>	<u>59,838</u>	<u>292,865</u>	<u>233,028</u>	<u>286,502</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(359,026)	(59,838)	0	59,838	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>292,865</u>	<u>292,865</u>	<u>286,502</u>
24 BEGINNING NET POSITION	<u>449,125</u>	<u>449,125</u>	<u>449,125</u>	<u>0</u>	<u>469,501</u>
25 ENDING NET POSITION	<u>\$449,125</u>	<u>\$449,125</u>	<u>\$741,991</u>	<u>\$292,865</u>	<u>\$756,003</u>

Analysis of Net Position

Cash	
Operating	\$869,299
Debt Reserve	1,297,214
Receivable	97,887
Inventory	0
Capital Assets, net	7,043,943
Other Assets	471,491
Liabilities	<u>(9,037,843)</u>
Net Position	<u>\$741,991</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 February 28, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	241
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>241</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,995</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>\$1,995</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$88,641	\$88,641	\$90,671
2 Plan members	0	0	5,308	5,308	7,337
3 General property taxes	0	0	212,001	212,001	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	1,443	1,443	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>307,393</u>	<u>307,393</u>	<u>98,008</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,082,411	1,082,411	853,339
8 Interest and dividends	0	0	173,600	173,600	248,141
9	0	0	1,256,012	1,256,012	1,101,481
10 Less investment expense	0	0	(80,983)	(80,983)	(85,537)
11 Net investment income (loss)	0	0	1,175,029	1,175,029	1,015,944
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,482,422</u>	<u>1,482,422</u>	<u>1,113,953</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,915,230	(1,915,230)	2,009,478
14 Administrative expenses	0	0	4,873	(4,873)	4,381
15	0	0	1,920,103	(1,920,103)	2,013,858
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(437,680)</u>	<u>(437,680)</u>	<u>(899,906)</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>73,667,547</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$70,511,805</u>	<u>\$70,511,805</u>	<u>\$72,767,641</u>

Note 1: Net Position includes \$11,395,571 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Participant Directed Transfer	0	0	109,804	109,804	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	1,573	1,573	1,391
7 Total Contributions	<u>0</u>	<u>0</u>	<u>111,377</u>	<u>111,377</u>	<u>1,391</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	220,469	220,469	274,120
9 Interest and dividends	0	0	175,407	175,407	54,180
10	0	0	395,876	395,876	328,300
11 Less investment expense	0	0	(20,980)	(20,980)	(14,810)
12 Net investment income (loss)	0	0	374,895	374,895	313,490
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>486,273</u>	<u>486,273</u>	<u>314,881</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	298,633	(298,633)	292,371
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>298,633</u>	<u>(298,633)</u>	<u>292,371</u>
17 NET INCREASE (DECREASE)	0	0	187,640	187,640	22,509
18 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>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,399,700</u>	<u>\$12,399,700</u>	<u>\$11,876,464</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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$35,595	\$35,595	\$139,666
2 Plan members	0	0	19,480	19,480	71,690
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>126,178</u>	<u>126,178</u>	<u>215,872</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	384,987	384,987	(3,813,939)
9 Interest and dividends	0	0	288,021	288,021	148,770
10	0	0	673,008	673,008	(3,665,169)
11 Less investment expense	0	0	(29,956)	(29,956)	(54,607)
12 Net investment income (loss)	0	0	643,052	643,052	(3,719,776)
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>769,229</u>	<u>769,229</u>	<u>(3,503,904)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	488,538	(488,538)	16,639,536
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>488,538</u>	<u>(488,538)</u>	<u>16,639,536</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>280,691</u>	<u>280,691</u>	<u>(20,143,441)</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>\$21,852,340</u>	<u>\$21,852,340</u>	<u>\$23,539,727</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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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 February 28, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	514,971	514,971	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>514,971</u>	<u>514,971</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	28,692	28,692	18,792
8 Interest and dividends	0	0	4,683	4,683	5,468
9	0	0	33,375	33,375	24,260
10 Less investment expense	0	0	(6,031)	(6,031)	(5,247)
11 Net investment income (loss)	0	0	27,344	27,344	19,013
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>542,315</u>	<u>542,315</u>	<u>19,013</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>542,315</u>	<u>542,315</u>	<u>19,013</u>
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>2,096,713</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,931,756</u>	<u>\$2,931,756</u>	<u>\$2,115,726</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
Definitions
For the Period Ended February 28, 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 February 28, 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	3,297,841	6,654,002	1,080,627	27,665,019	0	38,697,488	756,833
108 General - Special Projects	621,249			519,184		1,140,433	2,298,293
110 Seized Money						0	48,630
200 Street	1,973			5,473,063		5,475,036	116,041
205 Street - Special Projects						0	19,179
210 Special Projects	1,500			5,158		6,658	473,067
215 Infrastructure						0	0
220 911						0	0
230 CDBG						0	87,114
240 HIPP						0	783,842
250 NHSP						0	0
270 Grants				1,244,798		1,244,798	640,511
304 1998 Capital Improvement - Infrastructure						0	56,737
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	0
326 2012-2021 Capital Project Fund	9,696					9,696	5,225,012
330 2013 Capital Improvement Bond	152,639					152,639	5,854,124
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	48,090		326,730			374,820	0
601 Vehicle Storage Facility	22,648		71,421	21,913		115,983	0
603 Waste Disposal	10,450		5,393,474	0	3,800,000	9,203,923	0
612 Rivermarket Garage Fund			74,306	308,537	8,655,000	9,037,843	0
800 Police Pension						0	0
801 Fire Pension		157				157	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	(2,744,370)					(2,744,370)	0
Totals	1,421,716	6,654,159	6,946,557	57,029,014	12,455,000	84,506,446	16,359,467

SUMMARY OF BOND INDEBTEDNESS
For the month ended February 28, 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 02/28/2015</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%	2,615,000	0	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			\$163,117,872	\$0	\$370,000	\$0	\$162,747,872	\$749,663