

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
REVENUES:					
1 General property taxes	\$27,276,348	\$11,365,145	\$11,360,420	(\$4,725)	\$11,064,943
2 Sales taxes	96,684,815	40,285,340	40,446,691	161,351	37,934,062
3 Licenses and permits	11,026,550	4,594,396	7,691,072	3,096,676	7,875,662
4 Intergovernmental	7,002,433	2,917,680	0	(2,917,680)	0
5 Charges for services	11,332,650	4,721,938	3,514,447	(1,207,490)	3,773,025
6 Fines and fees	3,161,210	1,317,171	1,081,689	(235,482)	1,267,821
7 Utility franchise fees	28,744,707	11,976,961	10,819,471	(1,157,490)	10,438,572
8 Investment income	200,000	83,333	92,847	9,513	217,932
9 Miscellaneous	766,826	319,511	513,022	193,511	594,158
10 TOTAL REVENUES	<u>186,195,539</u>	<u>77,581,475</u>	<u>75,519,659</u>	<u>(2,061,816)</u>	<u>73,166,174</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	28,045,432	11,685,597	11,342,122	343,475	11,220,570
12 Board of Directors	339,940	141,642	142,732	(1,090)	129,134
13 Community Programs	402,143	167,560	165,521	2,039	169,606
14 City Attorney	1,794,857	747,857	735,507	12,350	693,775
15 District Court - First Division (Criminal)	1,403,348	584,728	540,903	43,826	530,260
16 District Court - Third Division (Environmental)	624,976	260,407	281,517	(21,111)	257,835
17 District Court - Second Division (Traffic)	1,248,024	520,010	559,770	(39,760)	532,428
18 Finance	3,140,145	1,308,394	1,286,719	21,675	1,300,653
19 Human Resources	1,673,177	697,157	713,200	(16,043)	619,397
20 Information Technology	4,605,585	1,918,994	1,513,665	405,329	1,470,035
21 Planning and Development	2,394,730	997,804	884,804	113,000	913,615
22 TOTAL GENERAL GOVERNMENT	<u>45,672,357</u>	<u>19,030,149</u>	<u>18,166,459</u>	<u>863,690</u>	<u>17,837,309</u>
23 PUBLIC WORKS	1,111,792	463,247	365,810	97,436	377,879
24 PARKS & RECREATION	9,658,130	4,024,221	3,564,066	460,155	3,816,425
25 RIVERMARKET	1,209,164	503,818	490,877	12,942	476,594
26 GOLF	2,308,677	961,949	1,039,864	(77,916)	957,432
27 JIM DAILEY FITNESS & AQUATICS	891,399	371,416	319,652	51,764	355,714
28 ZOO	6,573,595	2,738,998	2,444,558	294,440	2,741,702
29 FIRE	45,997,198	19,165,499	18,566,659	598,841	18,090,274
30 POLICE	67,586,522	28,161,051	25,987,857	2,173,194	26,584,718
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,393,831	2,247,430	2,001,730	245,700	1,996,521
32 VACANCY SAVINGS	(3,156,533)	(1,315,222)	0	(1,315,222)	0
33 TOTAL EXPENDITURES	<u>183,246,132</u>	<u>76,352,555</u>	<u>72,947,532</u>	<u>3,405,023</u>	<u>73,234,568</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>2,949,407</u>	<u>1,228,920</u>	<u>2,572,127</u>	<u>1,343,207</u>	<u>(68,394)</u>
OTHER FINANCING SOURCES/(USES):					
35 CARRYOVER - PRIOR YEAR	550,000	229,167	550,000	320,833	0
36 TRANSFERS IN	7,994,672	3,331,113	4,273,248	942,135	5,446,898
37 TRANSFERS OUT	(11,494,079)	(4,789,200)	(10,527,708)	(5,738,508)	(10,156,260)
38 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(3,331,113)</u>	<u>(3,132,332)</u>	<u>(4,074,467)</u>	<u>(4,777,757)</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>\$17,129,521</u>	<u>\$17,328,302</u>	<u>(\$4,074,467)</u>	<u>\$14,820,426</u>

Note 1: Total encumbrances included in the reported expenditures are \$837,352.

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 May 31, 2015
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	May 31, 2014 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$39,527	\$39,527	\$40,916
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	87,059	87,059	340,185
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>126,586</u>	<u>126,586</u>	<u>381,101</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	682,345	(682,345)	817,859
8 City Attorney	0	0	0	0	846
9 Finance	0	0	0	0	0
10 Information Technology	0	0	2,429	(2,429)	0
11 Human Resources	0	0	(14)	14	113
12 Planning	0	0	5,000	(5,000)	0
13 Community Programs	0	0	1,853,170	(1,853,170)	1,324,081
14 Public Works	0	0	691,841	(691,841)	526,153
15 Parks and Recreation	0	0	61,465	(61,465)	61,477
16 Jim Dailey Fitness and Aquatics	0	0	0	0	22,629
16 Fire	0	0	0	0	375,000
17 Police	0	0	14,036	(14,036)	47,000
18 Housing	0	0	372,577	(372,577)	411,502
19 Fleet	0	0	962,924	(962,924)	702,810
20 Zoo	0	0	56,102	(56,102)	93,506
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,701,875</u>	<u>(4,701,875)</u>	<u>4,382,976</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,575,289)	(4,575,289)	(4,001,876)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,514,949	9,514,949	9,235,760
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	4,389,660	4,389,660	5,166,513
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>\$18,201,089</u>	<u>\$18,201,089</u>	<u>\$21,093,038</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 General property taxes	\$5,489,300	\$2,287,208	\$2,343,347	\$56,139	\$2,280,719
2 Intergovernmental	12,672,900	5,280,375	5,416,379	136,004	5,861,159
3 Charges for services	14,700	6,125	6,864	739	6,721
4 Investment income	38,600	16,083	32,455	16,371	34,212
5 Miscellaneous	120,000	50,000	129,672	79,672	194,762
6 TOTAL REVENUES	<u>18,335,500</u>	<u>7,639,792</u>	<u>7,928,716</u>	<u>288,925</u>	<u>8,377,573</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,116,215	465,090	268,279	196,811	246,700
8 Operations Administration	639,662	266,526	264,179	2,347	286,490
9 Street & Drainage Maintenance	9,385,249	3,910,520	2,838,696	1,071,824	2,712,946
10 Storm Drainage Maintenance	970,330	404,304	379,079	25,225	347,713
11 Work Pool	188,669	78,612	61,237	17,375	35,347
12 Resource Control & Scheduling	399,335	166,390	166,744	(355)	157,539
13 Control Devices	912,765	380,319	328,123	52,196	342,183
14 Signals	831,961	346,650	305,876	40,774	302,611
15 Parking Meters	107,143	44,643	45,619	(976)	41,756
16 Civil Engineering	1,472,255	613,440	585,322	28,118	541,629
17 Traffic Engineering	3,280,654	1,366,939	1,360,606	6,333	1,347,548
18 Parking Enforcement	276,771	115,321	84,114	31,207	87,709
19 TOTAL EXPENDITURES	<u>19,581,009</u>	<u>8,158,754</u>	<u>6,687,875</u>	<u>1,470,879</u>	<u>6,450,171</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(1,245,509)	(518,962)	1,240,841	1,759,803	1,927,402
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,714,726	714,469	1,355,700	641,231	1,355,700
22 Transfers Out	(469,217)	(195,507)	(1,204,217)	(1,008,710)	(687,951)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	1,392,324	1,392,324	2,595,151
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>\$10,305,508</u>	<u>\$1,392,324</u>	<u>\$8,441,932</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The May 31, 2015 fund balance in Fund 205 is \$1,039,518.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 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	34,630	(34,630)	234,303
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>34,630</u>	<u>(34,630)</u>	<u>234,303</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(34,630)	(34,630)	(234,303)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	690,000	0	226,734
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	655,370	(34,630)	(7,569)
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>\$1,039,518</u>	<u>\$349,518</u>	<u>\$134,068</u>

Note 1: As of May 31, 2015, special project commitments for 9 projects utilizing full fund balance.

City of Little Rock, Arkansas
 Monthly Financial Report
 Seized Money Fund
 For the Period Ended May 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	421	421	230
3 Miscellaneous	0	0	164,294	164,294	111,186
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>164,715</u>	<u>164,715</u>	<u>111,417</u>
EXPENDITURES:					
5 Police	0	0	141,992	(141,992)	63,044
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>141,992</u>	<u>(141,992)</u>	<u>63,044</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	22,723	22,723	48,372
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	22,723	22,723	48,372
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>38,559</u>	<u>38,559</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$61,282</u>	<u>\$61,282</u>	<u>\$48,372</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$226,599	\$226,599	\$280,891
2 Charges for services	0	0	681,610	681,610	536,914
3 Fines and fees	0	0	439,014	439,014	515,772
4 Interest income	0	0	3,493	3,493	12,851
5 Miscellaneous	0	0	348,728	348,728	458,129
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,699,444</u>	<u>1,699,444</u>	<u>1,804,557</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	20,249	(20,249)	50,297
9 Community Programs	0	0	20,147	(20,147)	20,852
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	9,932
12 District Court - Second Division (Traffic)	0	0	64,592	(64,592)	4,282
13 District Court - Third Division (Environmental)	0	0	5,424	(5,424)	354
14 Finance	0	0	346,193	(346,193)	319,073
15 Human Resources	0	0	17,429	(17,429)	73,374
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,278	(5,278)	11,729
18 Fleet	0	0	143,019	(143,019)	471,372
19 Public Works	0	0	112,541	(112,541)	56,512
20 Parks and Recreation	0	0	688,714	(688,714)	787,052
21 Jim Dailey Fitness & Aquatics	0	0	0	0	2,607
22 Fire	0	0	216,166	(216,166)	360,643
23 Police	0	0	114,432	(114,432)	103,512
24 Housing	0	0	58,440	(58,440)	54,321
25 Zoo	0	0	0	0	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,812,625</u>	<u>(1,812,625)</u>	<u>2,325,910</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(113,181)	(113,181)	(521,353)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	22,749	22,749	0
29 Transfers Out	0	0	(9,490)	(9,490)	0
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(99,923)	(99,923)	(521,353)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,667,458</u>	<u>2,667,458</u>	<u>2,517,066</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,567,535</u>	<u>\$2,567,535</u>	<u>\$1,995,712</u>

Note 1: Fund balance is comprised of 86 special projects with appropriations totaling \$4,999,177 and 8 special projects with negative balances of \$2,426,428.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	998
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>998</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	998
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	998
9 BEGINNING FUND BALANCE	0	0	0	0	0
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$998</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	May 31, 2014 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,348,665	\$1,348,665	\$1,457,136
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,325	5,325	5,464
4 Miscellaneous	0	0	(547,861)	(547,861)	(464,252)
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>806,130</u>	<u>806,130</u>	<u>998,347</u>
EXPENDITURES:					
5 General Government	0	0	1,480,173	(1,480,173)	1,893,635
6 Public Works	0	0	4,248	(4,248)	403,096
7 Parks & Recreation	0	0	66,010	(66,010)	93,726
8 Fleet	0	0	0	0	0
9 Fire	0	0	0	0	0
10 Police	0	0	21,282	(21,282)	145,329
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,571,713</u>	<u>(1,571,713)</u>	<u>2,535,786</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(765,583)	(765,583)	(1,537,439)
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	(765,583)	(765,583)	(1,537,439)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>998,577</u>	<u>998,577</u>	<u>1,028,873</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$232,994</u>	<u>\$232,994</u>	<u>(\$508,565)</u>

Expenditures include:	
Expended	\$795,697
Encumbered	<u>776,016</u>
	<u>\$1,571,713</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$349,454	\$349,454	\$360,000
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>349,454</u>	<u>349,454</u>	<u>360,123</u>
EXPENDITURES:					
5 Police	0	0	684,826	(684,826)	642,854
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>684,826</u>	<u>(684,826)</u>	<u>642,854</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(335,371)	(335,371)	(282,731)
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	(335,371)	(335,371)	(282,731)
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>(\$250,739)</u>	<u>(\$250,739)</u>	<u>(\$198,099)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$324,535	\$324,535	(\$202,938)
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>324,565</u>	<u>324,565</u>	<u>(202,938)</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	497,385	(497,385)	959,410
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>497,385</u>	<u>(497,385)</u>	<u>959,410</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(172,820)	(172,820)	(1,162,348)
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	(172,820)	(172,820)	(1,162,348)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,132,298</u>	<u>1,132,298</u>	<u>1,318,968</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$959,477</u>	<u>\$959,477</u>	<u>\$156,621</u>

Expenditures include:	
Expended	\$410,281
Encumbered	<u>87,105</u>
	<u>\$497,385</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,325,907	\$1,325,907	\$145,983
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,325,907</u>	<u>1,325,907</u>	<u>145,983</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,142,965	(2,142,965)	690,930
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,142,965</u>	<u>(2,142,965)</u>	<u>690,930</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(817,059)	(817,059)	(544,947)
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	(817,059)	(817,059)	(544,947)
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>(\$413,919)</u>	<u>(\$413,919)</u>	<u>(\$194,287)</u>

Expenditures include:	
Expended	\$1,422,160
Encumbered	<u>720,805</u>
	<u>\$2,142,965</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$122,883	\$122,883	\$10,957
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>122,884</u>	<u>122,884</u>	<u>11,188</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	9,141	(9,141)	13,529
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,141</u>	<u>(9,141)</u>	<u>13,529</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	113,743	113,743	(2,341)
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>113,743</u>	<u>113,743</u>	<u>(2,341)</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>\$153,754</u>	<u>\$153,754</u>	<u>\$61,352</u>

Expenditures include:

Expended	\$9,141
Encumbered	<u>0</u>
	<u>\$9,141</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	112	112	1,030
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>112</u>	<u>112</u>	<u>1,030</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	7,958	(7,958)	98,731
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,958</u>	<u>(7,958)</u>	<u>108,054</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,846)	(7,846)	(107,025)
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	(7,846)	(7,846)	(107,025)
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>\$19,399</u>	<u>\$19,399</u>	<u>\$14,950</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$7,382,470	\$7,382,470	\$6,963,715
2 Interest income	0	0	115,959	115,959	232,075
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,498,429</u>	<u>7,498,429</u>	<u>7,195,791</u>
EXPENDITURES:					
5 General Government	0	0	0	0	730,199
6 Housing	0	0	0	0	0
7 Public Works	0	0	5,593,264	(5,593,264)	3,114,434
8 Parks and Recreation	0	0	561,124	(561,124)	830,674
9 Fire	0	0	0	0	597,078
10 Police	0	0	1,264,325	(1,264,325)	12,210,980
11 Fleet	0	0	274,599	(274,599)	268,962
12 Zoo	0	0	617,050	(617,050)	580,407
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,310,362</u>	<u>(8,310,362)</u>	<u>18,332,734</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(811,934)	(811,934)	(11,136,943)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	(2,658,159)	(2,658,159)	(3,664,647)
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,470,093)	(3,470,093)	(14,801,589)
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>\$24,490,577</u>	<u>\$24,490,577</u>	<u>\$15,252,252</u>
Expenditures include:					
Expended					
Encumbered					
Total					

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 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	1,338	1,338	3,304
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,338</u>	<u>1,338</u>	<u>3,304</u>
EXPENDITURES:					
5 Public Works	0	0	37,330	(37,330)	5,042
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>37,330</u>	<u>(37,330)</u>	<u>5,042</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(35,992)	(35,992)	(1,738)
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	(35,992)	(35,992)	(1,738)
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>\$278,076</u>	<u>\$278,076</u>	<u>\$382,840</u>

Note 1: As of May 31, 2015, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$4,535.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$20
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>
EXPENDITURES:					
4 General Government	0	0	0	0	498,657
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>498,657</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(498,637)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	(1,457)	(1,457)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,457)	(1,457)	(498,637)
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>\$0</u>	<u>\$0</u>	<u>(\$19,002)</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 May 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	30	\$30	\$61
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>30</u>	<u>30</u>	<u>61</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>84</u>
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	(54)	(54)	(23)
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	(54)	(54)	(23)
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>\$6,733</u>	<u>\$6,733</u>	<u>\$6,666</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 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	(202)	(202)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(201)	(201)	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>\$0</u>	<u>\$0</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 May 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,211	\$1,211	\$2,214
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,211</u>	<u>1,211</u>	<u>2,214</u>
EXPENDITURES:					
4 General Government	0	0	570,924	(570,924)	4,474,782
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>570,924</u>	<u>(570,924)</u>	<u>4,474,782</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(569,713)	(569,713)	(4,472,568)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	202	202	1,050
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(569,511)</u>	<u>(569,511)</u>	<u>(4,471,518)</u>
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>\$4,627,459</u>	<u>\$4,627,459</u>	<u>\$7,206,233</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 May 31, 2015
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	(\$13,742)	(\$13,742)	\$11,016
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(13,742)</u>	<u>(13,742)</u>	<u>11,016</u>
EXPENDITURES:					
4 Public Works	0	0	15,624,800	(15,624,800)	5,577,464
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,624,800</u>	<u>(15,624,800)</u>	<u>5,577,464</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(15,638,542)	(15,638,542)	(5,566,447)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(15,638,542)	(15,638,542)	(5,566,447)
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>\$30,891,743</u>	<u>\$30,891,743</u>	<u>\$50,754,280</u>

Expenditures include:	
Expended	4,795,984
Encumbered	<u>10,828,816</u>
Total	<u>\$15,624,800</u>

Note 1: As of May 31, 2015, the fund balance has been allocated to 42 special projects.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$5	\$5	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</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	(113,094)	(113,094)	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	(113,094)	(113,094)	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>\$98,435</u>	<u>\$98,435</u>	<u>\$0</u>

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

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 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	37,152	37,152	5,025
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,345,202</u>	<u>1,345,202</u>	<u>1,313,125</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	507,499	507,499	479,761
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	1,457	1,457	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	508,956	508,956	479,761
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>\$2,686,188</u>	<u>\$2,686,188</u>	<u>\$2,600,782</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,437,250	\$1,437,250	\$1,439,213
2 Interest income	0	0	4,355	4,355	4,576
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,441,605</u>	<u>1,441,605</u>	<u>1,443,788</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	144,313	(144,313)	167,794
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>144,313</u>	<u>(144,313)</u>	<u>167,794</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,297,293	1,297,293	1,275,994
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	1,297,293	1,297,293	1,275,994
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>\$1,323,599</u>	<u>\$1,323,599</u>	<u>\$1,295,730</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$322,043	\$322,043	\$317,880
2 Interest income	0	0	1,043	1,043	1,138
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>323,085</u>	<u>323,085</u>	<u>319,018</u>
EXPENDITURES:					
4 Debt Service	0	0	26,709	(26,709)	32,128
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>26,709</u>	<u>(26,709)</u>	<u>32,128</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	296,376	296,376	286,891
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	296,376	296,376	286,891
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>\$314,667</u>	<u>\$314,667</u>	<u>\$304,979</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,599,731	\$1,599,731	\$1,550,894
2 Interest Income	0	0	14,055	14,055	27,719
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,613,786</u>	<u>1,613,786</u>	<u>1,578,613</u>
EXPENDITURES:					
4 Debt Service	0	0	3,207,858	(3,207,858)	3,299,823
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,207,858</u>	<u>(3,207,858)</u>	<u>3,299,823</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,594,071)	(1,594,071)	(1,721,210)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,594,071)	(1,594,071)	(1,721,210)
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>\$2,292,344</u>	<u>\$2,292,344</u>	<u>\$2,154,793</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,476,177	\$1,476,177	\$1,442,699
2 Interest Income	0	0	500	500	497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,476,677</u>	<u>1,476,677</u>	<u>1,443,196</u>
EXPENDITURES:					
4 Debt Service	0	0	2,878,366	(2,878,366)	2,975,289
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,878,366</u>	<u>(2,878,366)</u>	<u>2,975,289</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,401,689)	(1,401,689)	(1,532,092)
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	(1,050)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,401,689)	(1,401,689)	(1,533,142)
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>\$2,120,441</u>	<u>\$2,120,441</u>	<u>\$2,011,471</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,858,758	\$4,858,758	\$4,731,856
2 Interest Income	0	0	525	525	(239)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,859,283</u>	<u>4,859,283</u>	<u>4,731,617</u>
EXPENDITURES:					
5 Debt Service	0	0	10,535,512	(10,535,512)	9,772,318
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,535,512</u>	<u>(10,535,512)</u>	<u>9,772,318</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,676,229)	(5,676,229)	(5,040,701)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(5,676,229)	(5,676,229)	(5,040,701)
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>\$5,600,065</u>	<u>\$5,600,065</u>	<u>\$5,546,979</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,943	\$7,943	\$0
2 Interest Income	0	0	2,211	2,211	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,154</u>	<u>10,154</u>	<u>0</u>
EXPENDITURES:					
5 Debt Service	0	0	78,450	(78,450)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>78,450</u>	<u>(78,450)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(68,296)	(68,296)	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	(68,296)	(68,296)	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>\$406,302</u>	<u>\$406,302</u>	<u>\$0</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,345,076	\$5,560,448	\$4,674,460	(\$885,988)	\$5,289,047
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,345,076</u>	<u>5,560,448</u>	<u>4,674,460</u>	<u>(885,988)</u>	<u>5,289,047</u>
OPERATING EXPENSES:					
4 Personnel Services	3,693,450	1,538,938	1,436,273	102,664	1,389,904
5 Supplies and materials	6,640,515	2,766,881	1,794,256	972,625	2,197,841
6 Services and other expenses	2,549,210	1,062,171	738,391	323,780	882,163
7 Repairs and maintenance	254,450	106,021	98,634	7,387	39,662
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	156,650	65,271	77,765	(12,494)	54,333
10 TOTAL OPERATING EXPENSES	<u>13,294,275</u>	<u>5,539,281</u>	<u>4,145,318</u>	<u>1,393,963</u>	<u>4,563,903</u>
11 OPERATING INCOME/(LOSS)	50,801	21,167	529,142	507,975	725,144
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	2,589	2,589	5,309
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	(11,441)
16 Other, net	0	0	81,133	81,133	1,467,882
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>50,801</u>	<u>21,167</u>	<u>612,864</u>	<u>591,697</u>	<u>2,186,895</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	(124,000)
20 NET INCOME/(LOSS)	<u>50,801</u>	<u>21,167</u>	<u>612,864</u>	<u>591,697</u>	<u>2,062,895</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>\$4,128,001</u>	<u>\$4,719,698</u>	<u>\$591,697</u>	<u>\$4,666,103</u>

Analysis of Net Position

Cash	
Operating	\$475,594
Debt Reserve	0
Receivable	728,699
Inventory	458,940
Capital Assets, net	2,990,184
Other Assets	393,011
Liabilities	<u>(326,730)</u>
Net Position	<u>\$4,719,698</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,382,410	\$576,004	\$537,094	(\$38,910)	\$616,675
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,382,410</u>	<u>576,004</u>	<u>537,094</u>	<u>(38,910)</u>	<u>616,675</u>
OPERATING EXPENSES:					
4 Personnel Services	693,048	288,770	291,671	(2,901)	270,044
5 Supplies and materials	47,384	19,743	13,526	6,217	15,917
6 Services and other expenses	562,980	234,575	223,577	10,998	246,632
7 Repairs and maintenance	23,832	9,930	7,632	2,298	7,159
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	31,900	13,292	13,293	(1)	13,293
10 TOTAL OPERATING EXPENSES	<u>1,359,144</u>	<u>566,310</u>	<u>549,699</u>	<u>16,611</u>	<u>553,045</u>
11 OPERATING INCOME/(LOSS)	23,266	9,694	(12,605)	(22,299)	63,630
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	29,343
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>23,266</u>	<u>9,694</u>	<u>(12,605)</u>	<u>(22,299)</u>	<u>92,973</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>9,694</u>	<u>(12,605)</u>	<u>(22,299)</u>	<u>92,973</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>(\$675,756)</u>	<u>(\$654,210)</u>	<u>\$21,546</u>	<u>(\$592,478)</u>

Analysis of Net Position

Cash	
Operating	(\$4,533)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	151,974
Other Assets	0
Liabilities	<u>(801,651)</u>
Net Position	<u>(\$654,210)</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2014 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$17,524,000	\$7,301,667	\$7,393,893	\$92,226	\$7,307,028
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,524,000</u>	<u>7,301,667</u>	<u>7,393,893</u>	<u>92,226</u>	<u>7,307,028</u>
OPERATING EXPENSES:					
4 Personnel Services	5,307,784	2,211,577	2,061,974	149,603	2,098,747
5 Supplies and materials	1,668,363	695,151	430,533	264,618	486,880
6 Services and other expenses	3,529,400	1,470,583	1,242,971	227,613	1,354,303
7 Repairs and maintenance	3,218,465	1,341,027	1,260,452	80,575	1,273,358
8 Closure & Postclosure Costs	247,945	103,310	83,779	19,531	112,892
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	1,474,900	614,542	638,863	(24,321)	618,256
11 TOTAL OPERATING EXPENSES	<u>15,446,857</u>	<u>6,436,190</u>	<u>5,718,572</u>	<u>717,619</u>	<u>5,944,436</u>
12 OPERATING INCOME/(LOSS)	<u>2,077,143</u>	<u>865,476</u>	<u>1,675,321</u>	<u>809,845</u>	<u>1,362,592</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	50,000	20,833	40,159	19,326	80,829
14 Grants received	0	0	0	0	0
15 Interest expense	(223,550)	(93,146)	(86,034)	7,112	(117,466)
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	1,250	21,399	20,149	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,906,593</u>	<u>794,414</u>	<u>1,650,845</u>	<u>856,431</u>	<u>1,325,955</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)	(607,113)	(1,457,072)	(849,959)	(1,564,863)
23 NET INCOME/(LOSS)	<u>449,521</u>	<u>187,300</u>	<u>193,773</u>	<u>6,473</u>	<u>(238,908)</u>
24 BEGINNING NET POSITION	<u>21,076,669</u>	<u>21,076,669</u>	<u>21,076,669</u>	<u>0</u>	<u>18,779,941</u>
25 ENDING NET POSITION	<u>\$21,526,190</u>	<u>\$21,263,970</u>	<u>\$21,270,443</u>	<u>\$6,473</u>	<u>\$18,541,033</u>

Analysis of Net Position

Cash	
Operating	\$7,831,523
Debt Reserve	1,204,129
Receivable	2,840,491
Inventory	0
Capital Assets, net	17,096,610
Other Assets	217
Liabilities	<u>(7,702,526)</u>
Net Position	<u>\$21,270,443</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$581,000	\$242,083	\$257,300	\$15,217	\$195,308
2 RiverMarket Parking	695,000	289,583	324,558	34,974	231,713
3 Business Licenses	273,600	114,000	292,372	178,372	273,596
4 Street Repairs	244,500	101,875	156,844	54,969	85,522
5 Parking Meters	394,400	164,333	176,685	12,352	170,753
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,188,500</u>	<u>911,875</u>	<u>1,207,759</u>	<u>295,884</u>	<u>956,892</u>
OPERATING EXPENSES:					
8 Statehouse Parking	474,182	197,576	205,136	(7,560)	201,815
9 RiverMarket Parking	615,991	256,663	241,393	15,270	236,684
10 Other	0	0	0	0	0
11 Depreciation and amortization	228,600	95,250	100,646	(5,396)	91,744
12 TOTAL OPERATING EXPENSES	<u>1,318,773</u>	<u>549,489</u>	<u>547,175</u>	<u>2,314</u>	<u>530,243</u>
13 OPERATING INCOME/(LOSS)	<u>869,727</u>	<u>362,386</u>	<u>660,584</u>	<u>298,198</u>	<u>426,650</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	7,800	3,250	3,149	(101)	8,479
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(204,042)	(200,149)	3,893	(207,941)
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)	(12,000)	(13,592)	(1,592)	(13,592)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>359,026</u>	<u>149,594</u>	<u>449,992</u>	<u>300,398</u>	<u>213,596</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(359,026)	(149,594)	0	149,594	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>449,992</u>	<u>449,992</u>	<u>213,596</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>\$899,118</u>	<u>\$449,992</u>	<u>\$683,097</u>

Analysis of Net Position

Cash	
Operating	\$869,036
Debt Reserve	1,591,653
Receivable	138,158
Inventory	0
Capital Assets, net	6,983,555
Other Assets	456,154
Liabilities	<u>(9,139,440)</u>
Net Position	<u>\$899,118</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 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	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 May 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$218,123	\$218,123	\$223,780
2 Plan members	0	0	9,790	9,790	15,446
3 General property taxes	0	0	1,586,868	1,586,868	1,564,076
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>1,816,224</u>	<u>1,816,224</u>	<u>1,803,303</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,051,299	1,051,299	1,341,689
8 Interest and dividends	0	0	458,031	458,031	562,690
9	0	0	1,509,330	1,509,330	1,904,380
10 Less investment expense	0	0	(160,839)	(160,839)	(169,185)
11 Net investment income (loss)	0	0	1,348,491	1,348,491	1,735,195
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>3,164,715</u>	<u>3,164,715</u>	<u>3,538,498</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	4,534,244	(4,534,244)	4,605,511
14 Administrative expenses	0	0	22,444	(22,444)	13,078
15	0	0	4,556,688	(4,556,688)	4,618,589
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,391,972)</u>	<u>(1,391,972)</u>	<u>(1,080,091)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>70,738,089</u>	<u>70,738,089</u>	<u>73,667,549</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$69,346,116</u>	<u>\$69,346,116</u>	<u>\$72,587,456</u>

Note 1: Net Position includes \$11,257,976 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 May 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	635,345	635,345	672,275
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	3,166	3,166	2,753
6	<u>0</u>	<u>0</u>	<u>638,511</u>	<u>638,511</u>	<u>675,027</u>
Investment income (loss):					
7	0	0	223,268	223,268	404,757
8	0	0	236,671	236,671	115,936
9	0	0	459,939	459,939	520,693
10	0	0	(42,275)	(42,275)	(29,752)
11	0	0	417,664	417,664	490,941
12	<u>0</u>	<u>0</u>	<u>1,056,174</u>	<u>1,056,174</u>	<u>1,165,968</u>
DEDUCTIONS:					
13	0	0	747,932	(747,932)	743,047
14	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>747,932</u>	<u>(747,932)</u>	<u>743,047</u>
16	0	0	308,243	308,243	422,921
17	<u>0</u>	<u>0</u>	<u>12,212,060</u>	<u>12,212,060</u>	<u>11,853,955</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$12,520,303</u>	<u>\$12,520,303</u>	<u>\$12,276,876</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$78,999	\$78,999	\$204,671
2	Plan members	0	0	111,900	111,900	106,302
3	General property taxes	0	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	4,848	4,848	6,896
6	Total Contributions	<u>0</u>	<u>0</u>	<u>195,747</u>	<u>195,747</u>	<u>317,870</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	463,793	463,793	(3,629,482)
8	Interest and dividends	0	0	375,683	375,683	252,331
9		<u>0</u>	<u>0</u>	<u>839,476</u>	<u>839,476</u>	<u>(3,377,151)</u>
10	Less investment expense	0	0	(59,887)	(59,887)	(86,177)
11	Net investment income (loss)	0	0	779,589	779,589	(3,463,328)
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>975,335</u>	<u>975,335</u>	<u>(3,145,458)</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	1,500,325	(1,500,325)	17,938,332
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,500,325</u>	<u>(1,500,325)</u>	<u>17,938,332</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(524,990)</u>	<u>(524,990)</u>	<u>(21,083,791)</u>
17	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>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$21,046,659</u>	<u>\$21,046,659</u>	<u>\$22,599,377</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 May 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$300,523	\$300,523	\$254,673
2 Plan members	0	0	55,013	55,013	51,678
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>355,536</u>	<u>355,536</u>	<u>306,350</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Interest and dividends	0	0	177,329	177,329	59,954
9	<u>0</u>	<u>0</u>	<u>177,329</u>	<u>177,329</u>	<u>59,954</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	177,329	177,329	59,954
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>532,865</u>	<u>532,865</u>	<u>366,305</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	208,684	(208,684)	3,287,555
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>208,684</u>	<u>(208,684)</u>	<u>3,287,555</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>324,182</u>	<u>324,182</u>	<u>(2,921,250)</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>\$8,356,849</u>	<u>\$8,356,849</u>	<u>\$7,618,639</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 May 31, 2015
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$228,074
2	0	0	514,971	514,971	0
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	<u>0</u>	<u>0</u>	<u>514,971</u>	<u>514,971</u>	<u>228,074</u>
Investment income (loss):					
7	0	0	22,821	22,821	44,740
8	0	0	13,631	13,631	14,739
9	0	0	36,452	36,452	59,479
10	0	0	(12,543)	(12,543)	(10,435)
11	0	0	23,909	23,909	49,044
12	<u>0</u>	<u>0</u>	<u>538,880</u>	<u>538,880</u>	<u>277,118</u>
DEDUCTIONS:					
13	0	0	0	0	0
14	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<u>0</u>	<u>0</u>	<u>538,880</u>	<u>538,880</u>	<u>277,118</u>
17	<u>0</u>	<u>0</u>	<u>2,389,440</u>	<u>2,389,440</u>	<u>2,096,711</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$2,928,321</u>	<u>\$2,928,321</u>	<u>\$2,373,831</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on September 08, 2015.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2014 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,457,334	\$1,457,334	\$1,084,536
2 Plan members	0	0	749,142	749,142	544,603
3 Participant Directed Transfer	0	0	342,842	342,842	24,345,633
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	8,146	8,146	4,860
7 Total Contributions	<u>0</u>	<u>0</u>	<u>2,557,463</u>	<u>2,557,463</u>	<u>25,979,631</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	600,110	600,110	(59,455)
9 Interest and dividends	0	0	516,877	516,877	89,444
10	0	0	1,116,987	1,116,987	29,989
11 Less investment expense	0	0	(101,540)	(101,540)	(31,780)
12 Net investment income (loss)	0	0	1,015,447	1,015,447	(1,791)
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>3,572,910</u>	<u>3,572,910</u>	<u>25,977,841</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	345,179	(345,179)	3,755
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>345,179</u>	<u>(345,179)</u>	<u>3,755</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>3,227,731</u>	<u>3,227,731</u>	<u>25,974,086</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>\$34,036,658</u>	<u>\$34,036,658</u>	<u>\$25,974,086</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 May 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 May 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	3,217,087	9,819,825	1,074,962	27,705,880	0	41,817,754	837,352
108 General - Special Projects				530,056		530,056	1,302,859
110 Seized Money						0	54,400
200 Street				5,473,063		5,473,063	125,602
205 Street - Special Projects						0	1,744
210 Special Projects				3,190		3,190	351,893
215 Infrastructure						0	0
220 911						0	0
230 CDBG						0	87,105
240 HIPP						0	720,805
250 NHSP						0	0
270 Grants				1,456,777		1,456,777	776,016
304 1998 Capital Improvement - Infrastructure						0	25,984
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	3,154
326 2012-2021 Capital Project Fund						0	6,427,595
330 2013 Capital Improvement Bond						0	10,828,816
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				6,484,299		6,484,299	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			326,730			326,730	0
601 Vehicle Storage Facility	24,170		761,380	16,101		801,651	0
603 Waste Disposal	17,886		4,914,640	0	2,770,000	7,702,526	0
612 Rivermarket Garage Fund			185,765	298,675	8,655,000	9,139,440	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	(2,844,372)					(2,844,372)	0
Totals	414,771	9,819,982	7,263,477	56,777,165	11,425,000	85,700,395	21,543,407

**SUMMARY OF BOND INDEBTEDNESS
For the month ended May 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 05/31/2015</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	175,000	165,000	2,095,000	52,856
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	1,210,000	1,225,000	15,685,000	380,001
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	1,215,000	1,200,000	25,050,000	463,366
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	4,200,000	5,550,000	39,420,000	785,512
2014 Tax Increment Improvement Bonds (Redevelopment Dist)	Regions Bank	2,615,000	3/1/2036	6.00%	2,615,000	0	0	0	2,615,000	78,450
<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	143,625
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	26,021
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	220,000	0	1,930,000	61,471
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	1,650,000	0	810,000	0	840,000	29,321
<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	3,715,219	0	7,584,844	155,941
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	Branch Banking and Trust Company	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	\$11,915,219	\$8,140,000	\$143,062,653	\$2,864,775