

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 General property taxes	\$28,072,500	\$11,696,875	\$12,181,161	\$484,286	\$12,561,746
2 Sales taxes	101,416,870	42,257,029	39,962,640	(2,294,390)	39,759,458
3 Licenses and permits	11,235,660	4,681,525	8,237,463	3,555,938	7,752,067
4 Intergovernmental	8,625,400	3,593,917	0	(3,593,917)	0
5 Charges for services	10,120,020	4,216,675	3,649,615	(567,060)	3,708,224
6 Fines and fees	2,483,840	1,034,933	794,570	(240,363)	1,007,978
7 Utility franchise fees	27,994,177	11,664,240	9,955,035	(1,709,206)	9,873,978
8 Investment income	306,000	127,500	363,945	236,445	146,591
9 Miscellaneous	1,772,417	738,507	404,893	(333,614)	475,059
10 TOTAL REVENUES	<u>192,026,884</u>	<u>80,011,202</u>	<u>75,549,321</u>	<u>(4,461,881)</u>	<u>75,285,102</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	32,043,411	13,351,421	12,012,539	1,338,882	12,397,057
12 Board of Directors	343,902	143,293	162,790	(19,498)	135,390
13 Community Programs	610,085	254,202	274,231	(20,029)	218,007
14 City Attorney	1,892,930	788,721	765,629	23,091	740,669
15 District Court - First Division (Criminal)	1,293,690	539,038	492,995	46,042	534,098
16 District Court - Third Division (Environmental)	525,000	218,750	209,197	9,553	243,138
17 District Court - Second Division (Traffic)	1,214,701	506,125	511,554	(5,429)	582,183
18 Finance	3,489,254	1,453,856	1,377,880	75,976	1,430,766
19 Human Resources	1,762,467	734,361	658,370	75,991	694,947
20 Information Technology	4,867,370	2,028,071	1,672,369	355,702	1,599,066
21 Planning and Development	2,496,263	1,040,110	996,270	43,840	976,568
22 TOTAL GENERAL GOVERNMENT	<u>50,539,073</u>	<u>21,057,947</u>	<u>19,133,825</u>	<u>1,924,122</u>	<u>19,551,890</u>
23 PUBLIC WORKS	1,088,005	453,335	353,622	99,714	344,527
24 PARKS & RECREATION	10,422,139	4,342,558	3,909,962	432,596	3,668,921
25 RIVERMARKET	1,151,840	479,933	474,033	5,901	466,219
26 GOLF	2,343,445	976,435	1,102,856	(126,421)	1,045,535
27 JIM DAILEY FITNESS & AQUATICS	921,660	384,025	383,103	922	336,137
28 ZOO	6,732,089	2,805,037	2,925,627	(120,590)	2,891,365
29 FIRE	47,873,345	19,947,227	19,595,851	351,376	19,324,707
30 POLICE	69,630,246	29,012,603	26,424,869	2,587,733	26,609,311
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,441,607	2,267,336	2,094,057	173,279	2,093,407
32 VACANCY SAVINGS	(3,378,159)	(1,407,566)	0	(1,407,566)	0
33 TOTAL EXPENDITURES	<u>192,765,290</u>	<u>80,318,871</u>	<u>76,397,805</u>	<u>3,921,065</u>	<u>76,332,019</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>(738,406)</u>	<u>(307,669)</u>	<u>(848,484.27)</u>	<u>(540,815)</u>	<u>(1,046,916.94)</u>
OTHER FINANCING SOURCES/(USES):					
35 CARRYOVER - PRIOR YEAR	2,200,000	916,667	0	(916,667)	0
36 TRANSFERS IN	10,295,386	4,289,744	5,449,378	1,159,634	4,347,101
37 TRANSFERS OUT	(11,756,980)	(4,898,742)	(11,756,980)	(6,858,238)	(11,609,856)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>0</u>	<u>(7,156,086)</u>	<u>(7,156,086)</u>	<u>(8,309,672)</u>
38 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(7,156,086)</u>	<u>(7,156,086)</u>	<u>(8,309,672)</u>
39 BEGINNING FUND BALANCE	<u>23,174,193</u>	<u>23,174,193</u>	<u>23,174,193</u>	<u>0</u>	<u>22,158,829</u>
40 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$23,174,193</u>	<u>\$23,174,193</u>	<u>\$16,018,107</u>	<u>(\$7,156,086)</u>	<u>\$13,849,157</u>

Note 1: Total encumbrances included in the reported expenditures are \$475,934.

Note 2: This presentation includes Fund 100A restricted reserves of \$10,000,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.
The May 31, 2017 fund balance in Fund 108 is \$23,378,678.
The May 31, 2017 fund balance in Fund 110 is \$14,393.

City of Little Rock, Arkansas
 Monthly Financial Report
 General Fund Special Projects Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	May 31, 2016 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$46,635	\$46,635	\$49,006
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	757,239	757,239	510,578
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>803,874</u>	<u>803,874</u>	<u>559,584</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	654,129	(654,129)	803,993
8 City Attorney	0	0	0	0	0
9 Finance	0	0	252,612	(252,612)	4,175
10 Information Technology	0	0	620,515	(620,515)	785,600
11 Human Resources	0	0	13,033	(13,033)	4,028
12 Planning	0	0	0	0	58,919
13 Community Programs	0	0	1,886,335	(1,886,335)	4,531,644
14 Public Works	0	0	696,949	(696,949)	431,568
15 Parks and Recreation	0	0	264,320	(264,320)	112,651
16 Jim Dailey Fitness and Aquatics	0	0	0	0	0
16 Fire	0	0	0	0	0
17 Police	0	0	18,823	(18,823)	902,572
18 Housing	0	0	527,265	(527,265)	248,142
19 Fleet	0	0	149,555	(149,555)	1,017,652
20 Zoo	0	0	234,262	(234,262)	28,807
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,317,799</u>	<u>(5,317,799)</u>	<u>8,929,750</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,513,925)	(4,513,925)	(8,370,165)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	11,271,004	11,271,004	10,539,550
24 Transfers Out	0	0	(287,112)	(287,112)	(282,291)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	6,469,967	6,469,967	1,887,093
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,908,711</u>	<u>16,908,711</u>	<u>17,011,334</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$23,378,678</u>	<u>\$23,378,678</u>	<u>\$18,898,427</u>

Note 1: As of May 31, 2017, fund balance is composed of 236 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	May 31, 2016 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,865,100	\$2,443,792	\$2,521,023	\$77,231	\$2,600,556
2 Licenses and permits	17,060	7,108	850	(6,258)	0
3 Intergovernmental	12,430,546	5,179,394	5,557,245	\$377,851	5,399,966
4 Charges for services	18,500	7,708	8,196	488	12,938
5 Investment income	93,400	38,917	190,729	151,813	69,416
6 Miscellaneous	221,500	92,292	9,850	(82,442)	179,650
7 TOTAL REVENUES	<u>18,646,106</u>	<u>7,769,211</u>	<u>8,287,894</u>	<u>518,683</u>	<u>8,262,526</u>
EXPENDITURES:					
Public Works:					
8 General Administration	1,014,776	422,823	237,924	184,899	269,433
9 Operations Administration	825,955	344,148	260,404	83,744	291,958
10 Street & Drainage Maintenance	7,710,054	3,212,523	2,816,963	395,559	2,719,635
11 Storm Drainage Maintenance	860,736	358,640	359,595	(955)	334,873
12 Work Pool	156,431	65,180	32,334	32,845	45,668
13 Resource Control & Scheduling	337,742	140,726	170,290	(29,564)	160,111
14 Control Devices	900,339	375,141	308,825	66,316	302,729
15 Signals	961,914	400,798	239,797	161,000	317,099
16 Parking Meters	111,102	46,293	42,940	3,352	48,272
17 Civil Engineering	1,858,582	774,409	853,946	(79,536)	575,804
18 Traffic Engineering	3,304,499	1,376,875	1,079,826	297,049	1,317,741
19 Parking Enforcement	286,985	119,577	105,687	13,890	105,519
20 TOTAL EXPENDITURES	<u>18,329,115</u>	<u>7,637,131</u>	<u>6,508,532</u>	<u>1,128,599</u>	<u>6,488,842</u>
21 REVENUES OVER (UNDER) EXPENDITURES	316,991	132,080	1,779,362	1,647,282	1,773,685
OTHER FINANCING SOURCES (USES):					
22 Transfers In	1,526,726	636,136	1,167,700	531,564	1,355,700
23 Transfers Out	<u>(1,843,717)</u>	<u>(768,215)</u>	<u>(1,843,717)</u>	<u>(1,075,502)</u>	<u>(1,877,717)</u>
24 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,103,345	1,103,345	1,251,668
25 BEGINNING FUND BALANCE	<u>14,247,452</u>	<u>14,247,452</u>	<u>14,247,452</u>	<u>0</u>	<u>11,170,724</u>
26 ENDING FUND BALANCE (Note 1)	<u>\$14,247,452</u>	<u>\$14,247,452</u>	<u>\$15,350,796</u>	<u>\$1,103,345</u>	<u>\$12,422,391</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The May 31, 2017 fund balance in Fund 205 is \$2,166,898.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 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	191,410
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,410</u>
EXPENDITURES:					
5 Public Works	0	0	594,137	(594,137)	1,270,793
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>594,137</u>	<u>(594,137)</u>	<u>1,270,793</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(594,137)	(594,137)	(1,079,383)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	1,100,000	0	1,400,000
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	505,863	(594,137)	320,617
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,661,036</u>	<u>1,661,036</u>	<u>1,506,361</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,166,898</u>	<u>\$1,066,898</u>	<u>\$1,826,978</u>

Note 1: As of May 31, 2017, special project commitments for 12 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	900	900	596
3 Miscellaneous	0	0	54,197	54,197	5,079
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>55,098</u>	<u>55,098</u>	<u>5,675</u>
EXPENDITURES:					
5 Police	0	0	80,611	(80,611)	66,954
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>80,611</u>	<u>(80,611)</u>	<u>66,954</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(25,514)	(25,514)	(61,279)
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	(25,514)	(25,514)	(61,279)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>39,906</u>	<u>39,906</u>	<u>49,083</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,393</u>	<u>\$14,393</u>	<u>(\$12,196)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$36,004	\$36,004	\$0
2 Intergovernmental	0	0	28,083	28,083	165,429
3 Charges for services	0	0	612,298	612,298	538,149
4 Fines and fees	0	0	366,166	366,166	482,526
5 Interest income	0	0	27,973	27,973	(420)
6 Miscellaneous	0	0	519,089	519,089	358,361
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,589,613</u>	<u>1,589,613</u>	<u>1,544,046</u>
EXPENDITURES:					
8 General Government	0	0	0	0	0
9 City Manager	0	0	67,760	(67,760)	21,039
10 Community Programs	0	0	19,456	(19,456)	18,697
11 City Attorney	0	0	0	0	0
12 District Court - First Division (Criminal)	0	0	8,178	(8,178)	8,407
13 District Court - Second Division (Traffic)	0	0	10,242	(10,242)	15,353
14 District Court - Third Division (Environmental)	0	0	0	0	0
15 Finance	0	0	194,710	(194,710)	212,436
16 Human Resources	0	0	64,654	(64,654)	2,291
17 Information Technology	0	0	0	0	0
18 Planning	0	0	10,941	(10,941)	5,811
19 Fleet	0	0	77,619	(77,619)	138,102
20 Public Works	0	0	16,905	(16,905)	96,495
21 Parks and Recreation	0	0	703,967	(703,967)	625,217
22 Jim Dailey Fitness & Aquatics	0	0	0	0	0
23 Fire	0	0	197,000	(197,000)	79,953
24 Police	0	0	109,546	(109,546)	60,129
25 Housing	0	0	65,900	(65,900)	85,560
26 Zoo	0	0	5,000	(5,000)	49,129
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,551,878</u>	<u>(1,551,878)</u>	<u>1,418,620</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	37,735	37,735	125,426
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	29,821	29,821	0
30 Transfers Out	0	0	(119,522)	(119,522)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 31 EXPENDITURES AND OTHER FINANCING USES	0	0	(51,966)	(51,966)	125,426
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,603,335</u>	<u>3,603,335</u>	<u>2,767,906</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$3,551,369</u>	<u>\$3,551,369</u>	<u>\$2,893,332</u>

Note 1: Fund balance is comprised of 87 special projects with appropriations totaling \$5,529,722 and 13 special projects with negative balances of \$2,314,038.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,264,138	\$1,264,138	\$501,432
2 Charges for Services	0	0	372	372	0
3 Interest income	0	0	8,753	8,753	13,761
4 Program income	0	0	18,770	18,770	0
5 Miscellaneous	0	0	(325,221)	(325,221)	323,463
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>966,811</u>	<u>966,811</u>	<u>838,657</u>
EXPENDITURES:					
6 General Government	0	0	1,152,068	(1,152,068)	1,061,468
7 Public Works	0	0	472,770	(472,770)	718,285
8 Parks & Recreation	0	0	77,071	(77,071)	677,029
9 Fleet	0	0	0	0	0
10 Fire	0	0	2,961	(2,961)	2,002
11 Police	0	0	424,904	(424,904)	215,759
12 Housing	0	0	123,939	(123,939)	182,421
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,253,712</u>	<u>(2,253,712)</u>	<u>2,856,964</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,286,901)	(1,286,901)	(2,018,308)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	(1,002)	(1,002)	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,287,903)	(1,287,903)	(2,018,308)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>956,599</u>	<u>956,599</u>	<u>966,530</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$331,304)</u>	<u>(\$331,304)</u>	<u>(\$1,051,778)</u>

Expenditures include:	
Expended	\$961,974
Encumbered	1,291,738
	<u>\$2,253,712</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$295,636	\$295,636	\$310,080
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>295,636</u>	<u>295,636</u>	<u>310,080</u>
EXPENDITURES:					
5 Police	0	0	684,164	(684,164)	606,988
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>684,164</u>	<u>(684,164)</u>	<u>606,988</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(388,528)	(388,528)	(296,908)
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	(388,528)	(388,528)	(296,908)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>103,134</u>	<u>103,134</u>	<u>96,441</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$285,394)</u>	<u>(\$285,394)</u>	<u>(\$200,467)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$655,889	\$655,889	\$521,624
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>655,889</u>	<u>655,889</u>	<u>521,624</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	742,610	(742,610)	736,130
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>742,610</u>	<u>(742,610)</u>	<u>736,130</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(86,721)	(86,721)	(214,506)
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	(86,721)	(86,721)	(214,506)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>839,253</u>	<u>839,253</u>	<u>1,059,167</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$752,532</u>	<u>\$752,532</u>	<u>\$844,660</u>

Expenditures include:	
Expended	\$663,554
Encumbered	<u>79,055</u>
	<u>\$742,610</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$250,754	\$250,754	\$327,629
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>250,754</u>	<u>250,754</u>	<u>327,629</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	268,943	(268,943)	953,032
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>268,943</u>	<u>(268,943)</u>	<u>953,032</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(18,189)	(18,189)	(625,403)
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	(18,189)	(18,189)	(625,403)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>884,211</u>	<u>884,211</u>	<u>872,326</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$866,022</u>	<u>\$866,022</u>	<u>\$246,923</u>

Expenditures include:	
Expended	\$183,042
Encumbered	<u>85,901</u>
	<u>\$268,943</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$8,994	\$8,994	\$65
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	4	4	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>8,998</u>	<u>8,998</u>	<u>65</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	9,161	(9,161)	3,205
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,161</u>	<u>(9,161)</u>	<u>3,205</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(163)	(163)	(3,140)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(163)	(163)	(3,140)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,656</u>	<u>25,656</u>	<u>32,568</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$25,493</u>	<u>\$25,493</u>	<u>\$29,427</u>

Expenditures include:

Expended	\$9,161
Encumbered	0
	<u>\$9,161</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	18,992	18,992	538
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,992</u>	<u>18,992</u>	<u>538</u>
EXPENDITURES:					
5 General Government	0	0	34,502	(34,502)	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	95,062	(95,062)	137,045
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>129,564</u>	<u>(129,564)</u>	<u>137,045</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(110,572)	(110,572)	(136,507)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(110,572)	(110,572)	(136,507)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,367,182</u>	<u>1,367,182</u>	<u>147,209</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,256,610</u>	<u>\$1,256,610</u>	<u>\$10,702</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$7,377,709	\$7,377,709	\$7,241,851
2 Interest income	0	0	500,228	500,228	168,185
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,877,937</u>	<u>7,877,937</u>	<u>7,410,037</u>
EXPENDITURES:					
5 General Government	0	0	4,338,454	(4,338,454)	1,407,430
6 Housing	0	0	61,944	(61,944)	19,453
7 Public Works	0	0	15,326,576	(15,326,576)	2,615,519
8 Parks and Recreation	0	0	471,864	(471,864)	3,803,448
9 Fire	0	0	79,461	(79,461)	9,553
10 Police	0	0	394,647	(394,647)	1,361,890
11 Fleet	0	0	0	0	1,639
12 Zoo	0	0	364,950	(364,950)	409,659
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>21,037,897</u>	<u>(21,037,897)</u>	<u>9,628,590</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,159,961)	(13,159,961)	(2,218,554)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers Out	0	0	(3,487,990)	(3,487,990)	(2,438,434)
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(16,647,951)	(16,647,951)	(4,656,988)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>38,727,096</u>	<u>38,727,096</u>	<u>29,813,516</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$22,079,146</u>	<u>\$22,079,146</u>	<u>\$25,156,528</u>
Expenditures include:					
		Expended	\$9,098,784		
		Encumbered	11,939,114		
		Total	<u>\$21,037,897</u>		

City of Little Rock, Arkansas
 Monthly Financial Report
 1998 Capital Improvement Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	-	-	654
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>654</u>
EXPENDITURES:					
5 Public Works	0	0	0	0	168,389
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,389</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(167,735)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	-	0	(167,735)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>160,039</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,696)</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$33	\$33	\$36
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>	<u>36</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	(51)	(51)	(48)
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	(51)	(51)	(48)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,872</u>	<u>1,872</u>	<u>5,835</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,821</u>	<u>\$1,821</u>	<u>\$5,788</u>

Note 1: As of May 31, 2017, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bond
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4	\$4	\$142
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>142</u>
EXPENDITURES:					
4 General Government	0	0	0	0	2,249,909
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,249,909</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4	4	(2,249,767)
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	4	4	(2,249,767)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>878</u>	<u>878</u>	<u>2,721,541</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$882</u>	<u>\$882</u>	<u>\$471,774</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bond
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$18,703	\$18,703	\$60,389
2 Miscellaneous	0	0	-	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,703</u>	<u>18,703</u>	<u>60,389</u>
EXPENDITURES:					
4 General Government	0	0	3,617,603	(3,617,603)	1,901,226
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,617,603</u>	<u>(3,617,603)</u>	<u>1,901,226</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,598,900)	(3,598,900)	(1,840,837)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	-	0	0
8 Discount on Bonds Issued	0	0	-	0	0
9 Bond Reoffering Premium	0	0	-	0	0
10 Other, net	0	0	-	0	0
11 Transfers In	0	0	-	0	0
12 Transfers Out	0	0	-	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,598,900)	(3,598,900)	(1,840,837)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>10,600,674</u>	<u>10,600,674</u>	<u>18,353,173</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,001,774</u>	<u>\$7,001,774</u>	<u>\$16,512,336</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, 2017
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$42,222	\$42,222	\$147,303
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>42,222</u>	<u>42,222</u>	<u>147,303</u>
EXPENDITURES:					
4 Public Works	0	0	11,421,155	(11,421,155)	24,055,427
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,421,155</u>	<u>(11,421,155)</u>	<u>24,055,427</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,378,933)	(11,378,933)	(23,908,124)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(11,378,933)	(11,378,933)	(23,908,124)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,121,119</u>	<u>12,121,119</u>	<u>35,208,660</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$742,187</u>	<u>\$742,187</u>	<u>11,300,536</u>

Expenditures include:	
Expended	3,576,563
Encumbered	7,844,592
Total	<u>\$11,421,155</u>

Note 1: As of May 31, 2017, the fund balance has been allocated to 35 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bond
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$13	\$13	\$1
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13</u>	<u>13</u>	<u>1</u>
EXPENDITURES:					
4 Public Works	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	13	13	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	13	13	1
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>	<u>2</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$19</u>	<u>\$19</u>	<u>\$3</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$21,076	\$21,076	\$13,443
2 Interest income	0	0	8,369	8,369	1,991
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>29,445</u>	<u>29,445</u>	<u>15,434</u>
EXPENDITURES:					
5 Street & Drainage	0	0	528,000	(528,000)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>528,000</u>	<u>(528,000)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(498,555)	(498,555)	15,434
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	(498,555)	(498,555)	15,434
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>700,453</u>	<u>700,453</u>	<u>562,882</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$201,898</u>	<u>\$201,898</u>	<u>\$578,316</u>

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,100	1,308,100	1,308,100
3 Interest income	0	0	5,954	5,954	4,736
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,314,054</u>	<u>1,314,054</u>	<u>1,312,836</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	849,785	(849,785)	846,561
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>849,785</u>	<u>(849,785)</u>	<u>846,561</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	464,269	464,269	466,275
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	464,269	464,269	466,275
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,245,988</u>	<u>2,245,988</u>	<u>2,237,185</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,710,257</u>	<u>\$2,710,257</u>	<u>\$2,703,460</u>

City of Little Rock, Arkansas
Monthly Financial Report
2007 Infrastructure Debt Service Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,438,375	\$1,438,375	\$1,438,375
2 Interest income	0	0	2,061	2,061	8,114
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,440,436</u>	<u>1,440,436</u>	<u>1,446,489</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	89,875	(89,875)	119,875
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>89,875</u>	<u>(89,875)</u>	<u>119,875</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,350,561	1,350,561	1,326,614
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	1,350,561	1,350,561	1,326,614
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>43,799</u>	<u>43,799</u>	<u>33,028</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,394,360</u>	<u>\$1,394,360</u>	<u>\$1,359,642</u>

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$322,838	\$322,838	\$320,298
2 Interest income	0	0	535	535	1,893
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>323,373</u>	<u>323,373</u>	<u>322,191</u>
EXPENDITURES:					
4 Debt Service	0	0	14,606	(14,606)	20,836
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>14,606</u>	<u>(14,606)</u>	<u>20,836</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	308,767	308,767	301,354
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	308,767	308,767	301,354
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,535</u>	<u>19,535</u>	<u>18,496</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$328,302</u>	<u>\$328,302</u>	<u>\$319,851</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bonds Debt Service Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	331
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>331</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	0	0	331
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow Agent	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	331
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,316</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100,646</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,570,587	\$1,570,587	\$1,637,507
2 Interest Income	0	0	2,975	2,975	397
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,573,562</u>	<u>1,573,562</u>	<u>1,637,903</u>
EXPENDITURES:					
4 Debt Service	0	0	3,216,404	(3,216,404)	3,056,541
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,216,404</u>	<u>(3,216,404)</u>	<u>3,056,541</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,642,842)	(1,642,842)	(1,418,638)
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	(1,642,842)	(1,642,842)	(1,418,638)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,879,796</u>	<u>3,879,796</u>	<u>3,621,000</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,236,954</u>	<u>\$2,236,954</u>	<u>\$2,202,362</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bonds Debt Service Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	May 31, 2016 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,570,587	\$1,570,587	\$1,622,040
2 Interest Income	0	0	1,908	1,908	20
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,572,495</u>	<u>1,572,495</u>	<u>1,622,060</u>
EXPENDITURES:					
4 Debt Service	0	0	2,462,306	(2,462,306)	303,021
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,462,306</u>	<u>(2,462,306)</u>	<u>303,021</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(889,811)	(889,811)	1,319,039
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	(889,811)	(889,811)	1,319,039
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,057,407</u>	<u>3,057,407</u>	<u>136,121</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,167,596</u>	<u>\$2,167,596</u>	<u>\$1,455,160</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended May 31, 2017
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$5,232,225	\$5,232,225	\$5,388,760
2 Interest Income	0	0	19,433	19,433	6,859
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,251,658</u>	<u>5,251,658</u>	<u>5,395,619</u>
EXPENDITURES:					
5 Debt Service	0	0	11,225,319	(11,225,319)	10,652,824
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,225,319</u>	<u>(11,225,319)</u>	<u>10,652,824</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,973,661)	(5,973,661)	(5,257,205)
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	(5,973,661)	(5,973,661)	(5,257,205)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,363,961</u>	<u>12,363,961</u>	<u>11,295,331</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,390,300</u>	<u>\$6,390,300</u>	<u>\$6,038,126</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$96,774	\$96,774	\$0
2 Interest Income	0	0	686	686	2,355
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>97,459</u>	<u>97,459</u>	<u>2,355</u>
EXPENDITURES:					
5 Debt Service	0	0	78,450	(78,450)	78,450
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>78,450</u>	<u>(78,450)</u>	<u>78,450</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	19,009	19,009	(76,095)
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	19,009	19,009	(76,095)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>247,279</u>	<u>247,279</u>	<u>350,216</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$266,288</u>	<u>\$266,288</u>	<u>\$274,121</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$12,241,727	\$5,100,720	\$4,908,241	(\$192,479)	\$4,646,592
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>12,241,727</u>	<u>5,100,720</u>	<u>4,908,241</u>	<u>(192,479)</u>	<u>4,646,592</u>
OPERATING EXPENSES:					
4 Personnel Services	3,707,793	1,544,914	1,403,244	141,670	1,459,844
5 Supplies and materials	5,227,640	2,178,183	1,730,020	448,163	1,707,243
6 Services and other expenses	2,529,201	1,053,834	934,197	119,637	798,074
7 Repairs and maintenance	529,965	220,819	33,351	187,468	70,926
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	237,953	99,147	117,538	(18,391)	77,454
10 TOTAL OPERATING EXPENSES	<u>12,232,552</u>	<u>5,096,897</u>	<u>4,218,350</u>	<u>878,546</u>	<u>4,113,541</u>
11 OPERATING INCOME/(LOSS)	9,175	3,823	689,890	686,068	533,051
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	20,707	20,707	6,311
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>9,175</u>	<u>3,823</u>	<u>710,597</u>	<u>706,774</u>	<u>539,362</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>9,175</u>	<u>3,823</u>	<u>710,597</u>	<u>706,774</u>	<u>539,362</u>
21 BEGINNING NET POSITION	<u>5,330,363</u>	<u>5,330,363</u>	<u>5,330,363</u>	<u>0</u>	<u>4,255,387</u>
22 ENDING NET POSITION	<u>\$5,339,538</u>	<u>\$5,334,186</u>	<u>\$6,040,960</u>	<u>\$706,774</u>	<u>\$4,794,749</u>

Analysis of Net Position

Cash	
Operating	\$2,496,360
Debt Reserve	-
Receivable	18,589
Inventory	431,361
Capital Assets, net	3,438,238
Other Assets	463,669
Liabilities	<u>(807,256)</u>
Net Position	<u>\$6,040,960</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$22,300	\$9,292	\$18,260	\$8,968	\$0
2 Charges for services	1,353,710	564,046	592,685	28,639	612,715
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,376,010</u>	<u>573,338</u>	<u>610,945</u>	<u>37,607</u>	<u>612,715</u>
OPERATING EXPENSES:					
5 Personnel Services	712,530	296,888	292,550	4,338	292,153
6 Supplies and materials	39,270	16,363	15,062	1,301	16,179
7 Services and other expenses	570,850	237,854	209,202	28,652	235,169
8 Repairs and maintenance	21,460	8,942	6,731	2,211	13,229
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	31,900	13,292	11,216	2,076	11,009
11 TOTAL OPERATING EXPENSES	<u>1,376,010</u>	<u>573,338</u>	<u>534,760</u>	<u>38,578</u>	<u>567,739</u>
12 OPERATING INCOME/(LOSS)	0	0	76,185	76,185	44,975
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	0	0	92	92	0
14 Grants received	0	0	0	0	0
15 Interest expense	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	0	0	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>76,277</u>	<u>76,277</u>	<u>44,975</u>
OPERATING TRANSFERS:					
19 Operating transfers in	0	0	0	0	0
20 Operating transfers out	0	0	0	0	0
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>76,277</u>	<u>76,277</u>	<u>44,975</u>
22 BEGINNING NET POSITION	<u>(906,881)</u>	<u>(906,881)</u>	<u>(906,881)</u>	<u>0</u>	<u>(786,455)</u>
23 ENDING NET POSITION	<u>(\$906,881)</u>	<u>(\$906,881)</u>	<u>(\$830,604)</u>	<u>\$76,277</u>	<u>(\$741,479)</u>

Analysis of Net Position

Cash	
Operating	(\$765,919)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	113,836
Other Assets	42,052
Liabilities	<u>(220,574)</u>
Net Position	<u>(\$830,604)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,080,800	\$7,533,667	\$7,461,082	(\$72,585)	\$7,495,006
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,080,800</u>	<u>7,533,667</u>	<u>7,461,082</u>	<u>(72,585)</u>	<u>7,495,006</u>
OPERATING EXPENSES:					
4 Personnel Services	5,313,018	2,213,758	2,095,553	118,204	2,013,416
5 Supplies and materials	1,674,796	697,832	359,624	338,208	346,475
6 Services and other expenses	3,597,975	1,499,156	1,097,440	401,716	910,771
7 Repairs and maintenance	3,414,570	1,422,738	1,362,713	60,025	1,290,372
8 Closure & Postclosure Costs	247,945	103,310	92,858	10,452	92,831
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	1,971,352	821,397	645,392	176,004	778,871
11 TOTAL OPERATING EXPENSES	<u>16,219,656</u>	<u>6,758,190</u>	<u>5,653,581</u>	<u>1,104,609</u>	<u>5,432,736</u>
12 OPERATING INCOME/(LOSS)	<u>1,861,144</u>	<u>775,477</u>	<u>1,807,501</u>	<u>1,032,024</u>	<u>2,062,270</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	105,000	43,750	162,815	119,065	70,441
14 Grants received	0	0	0	0	0
15 Interest expense	(92,025)	(38,344)	(42,517)	(4,173)	(36,079)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	75,000	31,250	584,817	553,567	68,774
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,949,119</u>	<u>812,133</u>	<u>2,512,616</u>	<u>1,700,483</u>	<u>2,165,405</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	(1,521,580)	(633,992)	(1,521,580)	(887,588)	(1,459,859)
23 NET INCOME/(LOSS)	<u>427,539</u>	<u>178,141</u>	<u>991,036</u>	<u>812,895</u>	<u>705,546</u>
24 BEGINNING NET POSITION	<u>24,478,645</u>	<u>24,478,645</u>	<u>24,478,645</u>	<u>0</u>	<u>23,153,210</u>
25 ENDING NET POSITION	<u>\$24,906,184</u>	<u>\$24,656,786</u>	<u>\$25,469,681</u>	<u>\$812,895</u>	<u>\$23,858,756</u>

Analysis of Net Position

Cash	
Operating	\$10,756,859
Debt Reserve	372,969
Receivable	2,830,775
Inventory	0
Capital Assets, net	18,862,223
Other Assets	340,948
Liabilities	<u>(7,694,093)</u>
Net Position	<u>\$25,469,681</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended May 31, 2017
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2016 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$861,120	\$358,800	\$332,637	(\$26,163)	\$304,729
2 RiverMarket Parking	860,400	358,500	304,863	(53,637)	335,225
3 Business Licenses	275,600	114,833	265,085	150,251	275,600
4 Street Repairs	345,300	143,875	73,078	(70,797)	191,006
5 Parking Meters	460,000	191,667	193,528	1,861	185,486
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,802,420</u>	<u>1,167,675</u>	<u>1,169,190</u>	<u>1,515</u>	<u>1,292,047</u>
OPERATING EXPENSES:					
8 Statehouse Parking	485,640	202,350	242,465	(40,115)	241,554
9 RiverMarket Parking	640,265	266,777	212,388	54,389	380,787
10 Other	128,000	53,333	0	53,333	0
11 Depreciation and amortization	269,097	112,124	112,123	0	100,646
12 TOTAL OPERATING EXPENSES	<u>1,523,002</u>	<u>634,584</u>	<u>566,977</u>	<u>67,608</u>	<u>722,987</u>
13 OPERATING INCOME/(LOSS)	<u>1,279,418</u>	<u>533,091</u>	<u>602,214</u>	<u>69,123</u>	<u>569,059</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	8,550	3,563	13,768	10,205	3,591
15 Debt Service	0	0	0	0	0
16 Interest expense	(459,161)	(191,317)	(196,018)	(4,701)	(193,947)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	500	208	0	(208)	(11,178)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>829,307</u>	<u>345,545</u>	<u>419,964</u>	<u>74,419</u>	<u>367,526</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>470,281</u>	<u>195,950</u>	<u>419,964</u>	<u>224,013</u>	<u>367,526</u>
24 BEGINNING NET POSITION	<u>1,121,286</u>	<u>1,121,286</u>	<u>1,121,286</u>	<u>0</u>	<u>612,948</u>
25 ENDING NET POSITION	<u>\$1,591,567</u>	<u>\$1,317,236</u>	<u>\$1,541,249</u>	<u>\$224,013</u>	<u>\$980,474</u>

Analysis of Net Position

Cash	
Operating	\$1,089,661
Debt Reserve	1,604,659
Receivable	19,656
Inventory	0
Capital Assets, net	6,603,755
Other Assets	333,457
Liabilities	<u>(8,109,938)</u>
Net Position	<u>\$1,541,249</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 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	0	0
14 Administrative expenses	0	0	0	0	0
15 Other Deductions	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,744,382</u>	<u>1,744,382</u>	<u>2,205,615</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,744,382</u>	<u>\$1,744,382</u>	<u>\$2,205,615</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, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$209,666	\$209,666	\$209,612
2 Plan members	0	0	1,333	1,333	1,278
3 General property taxes	0	0	1,778,445	1,778,445	580,865
4 State insurance turnback and guarantee fund	0	0	0	0	1,092,452
5 Other	0	0	0	0	256
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,989,445</u>	<u>1,989,445</u>	<u>1,884,464</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	2,185,318	2,185,318	348,717
8 Interest and dividends	0	0	483,232	483,232	331,204
9	0	0	2,668,551	2,668,551	679,921
10 Less investment expense	0	0	(111,043)	(111,043)	(118,230)
11 Net investment income (loss)	0	0	2,557,507	2,557,507	561,691
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,546,952</u>	<u>4,546,952</u>	<u>2,446,155</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	5,029,391	(5,029,391)	5,025,997
14 Administrative expenses	0	0	21,507	(21,507)	207,182
15	0	0	5,050,898	(5,050,898)	5,233,180
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(503,946)</u>	<u>(503,946)</u>	<u>(2,787,025)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>58,672,229</u>	<u>58,672,229</u>	<u>62,498,624</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$58,168,284</u>	<u>\$58,168,284</u>	<u>\$59,711,599</u>

Note 1: Net Position includes \$8,746,348 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, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$2,496
2 Plan members	0	0	1,089	1,089	1,033
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	2,778	2,778	3,215
6 Total Contributions	<u>0</u>	<u>0</u>	<u>3,866</u>	<u>3,866</u>	<u>6,744</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	666,900	666,900	167,864
8 Interest and dividends	0	0	95,057	95,057	89,031
9	0	0	761,958	761,958	256,895
10 Less investment expense	0	0	(40,168)	(40,168)	(40,719)
11 Net investment income (loss)	0	0	721,789	721,789	216,175
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>725,656</u>	<u>725,656</u>	<u>222,919</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	726,105	(726,105)	720,313
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>726,105</u>	<u>(726,105)</u>	<u>720,313</u>
16 NET INCREASE (DECREASE)	0	0	(449)	(449)	(497,394)
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,120,598</u>	<u>12,120,598</u>	<u>11,756,089</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,120,150</u>	<u>\$12,120,150</u>	<u>11,258,695</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 08, 2017.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$56,558	\$56,558	\$62,499
2	Plan members	0	0	50,987	50,987	33,724
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	3,327	3,327	3,523
6	Total Contributions	<u>0</u>	<u>0</u>	<u>110,872</u>	<u>110,872</u>	<u>99,747</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	974,796	974,796	181,268
8	Interest and dividends	0	0	115,664	115,664	105,593
9		<u>0</u>	<u>0</u>	<u>1,090,460</u>	<u>1,090,460</u>	<u>286,860</u>
10	Less investment expense	0	0	(31,831)	(31,831)	(30,547)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,058,629</u>	<u>1,058,629</u>	<u>256,313</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,169,501</u>	<u>1,169,501</u>	<u>356,060</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	461,911	(461,911)	296,657
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>461,911</u>	<u>(461,911)</u>	<u>296,657</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>707,591</u>	<u>707,591</u>	<u>59,403</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>17,816,452</u>	<u>17,816,452</u>	<u>18,460,917</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$18,524,043</u>	<u>\$18,524,043</u>	<u>\$18,520,319</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, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$270,727	\$270,727	\$303,181
2 Plan members	0	0	61,301	61,301	54,247
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>332,028</u>	<u>332,028</u>	<u>357,427</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	385,795	385,795	0
8 Interest and dividends	0	0	0	0	(5,293)
9	<u>0</u>	<u>0</u>	<u>385,795</u>	<u>385,795</u>	<u>(5,293)</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	385,795	385,795	(5,293)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>717,823</u>	<u>717,823</u>	<u>352,135</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	73,757	(73,757)	126,415
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>73,757</u>	<u>(73,757)</u>	<u>126,415</u>
16 NET INCREASE (DECREASE)	0	0	644,067	644,067	225,720
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	0	0	7,640,198	7,640,198	7,485,645
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,284,264</u>	<u>\$8,284,264</u>	<u>\$7,711,365</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, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	531,555	531,555	618,903
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>531,555</u>	<u>531,555</u>	<u>618,903</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	95,534	95,534	68,691
8 Interest and dividends	0	0	25,635	25,635	21,747
9	0	0	121,169	121,169	90,437
10 Less investment expense	0	0	(18,229)	(18,229)	(15,442)
11 Net investment income (loss)	0	0	102,940	102,940	74,995
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>634,495</u>	<u>634,495</u>	<u>693,898</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>634,495</u>	<u>634,495</u>	<u>693,898</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>3,575,345</u>	<u>3,575,345</u>	<u>2,780,728</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$4,209,840</u>	<u>\$4,209,840</u>	<u>\$3,474,626</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 08, 2017.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended May 31, 2017
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2016 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,613,482	\$1,613,482	\$1,441,281
2 Plan members	0	0	807,029	807,029	761,148
3 Participant Directed Transfer	0	0	42,016	42,016	808,020
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	5,098	5,098	8,726
7 Total Contributions	<u>0</u>	<u>0</u>	<u>2,467,624</u>	<u>2,467,624</u>	<u>3,019,175</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	\$2,163,731	2,163,731	460,037
9 Interest and dividends	0	0	337,850	337,850	218,051
10	0	0	2,501,581	2,501,581	678,088
11 Less investment expense	0	0	(133,963)	(133,963)	(111,448)
12 Net investment income (loss)	0	0	2,367,618	2,367,618	566,640
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,835,242</u>	<u>4,835,242</u>	<u>3,585,815</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	285,443	(285,443)	223,554
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>285,443</u>	<u>(285,443)</u>	<u>223,554</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>4,549,799</u>	<u>4,549,799</u>	<u>3,362,261</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>42,715,130</u>	<u>42,715,130</u>	<u>35,509,110</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$47,264,930</u>	<u>\$47,264,930</u>	<u>\$38,871,371</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, 2017
(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, 2017

<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	452,757	11,455,551	1,241,700	18,748,457		31,898,466	475,934
108 General - Special Projects			591	542,667		543,258	1,544,916
110 Seized Money			247,202			247,202	46,281
200 Street				3,578,743		3,578,743	484,732
205 Street - Special Projects						0	413,865
210 Special Projects				6,000		6,000	254,085
215 Infrastructure						0	0
220 911						0	5,274
230 CDBG			43,200.35			43,200	79,055
240 HIPP			22,545			22,545	85,901
250 NHSP						0	0
270 Grants				1,210,220		1,210,220	1,291,738
304 1998 Capital Improvement - Infrastructure						0	0
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
324 2015 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	646
326 2012-2021 Capital Project Fund						0	11,939,114
330 2013 Capital Improvement Bond						0	7,844,592
351 TIF #1 2014 Capital Improvement Bond						0	0
352 TIF - Port Authority				136,855		136,855	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						0	0
523 2012 Library Improvement Bonds Debt Service				2,236,149		2,236,149	0
524 2015 Library Improvement Bonds Debt Service				2,236,149		2,236,149	0
530 2013 Improvement Bonds Debt Service Fund				7,464,570		7,464,570	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				186,218		186,218	0
600 Fleet			807,256			807,256	0
601 Vehicle Storage Facility	10,800		171,749	38,025		220,574	0
603 Waste Disposal	17,195		6,221,898	0	1,455,000	7,694,093	0
612 Rivermarket Garage Fund			168,042	191,897	7,750,000	8,109,938	0
800 Police Pension						0	0
801 Fire Pension		336	3,691			4,027	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	956,284					956,284	0
Totals	1,437,036	11,455,887	8,927,874	36,575,949	9,205,000	67,601,747	24,466,217

SUMMARY OF BOND INDEBTEDNESS
For the month ended May 31, 2017

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/16</u>	<u>BONDS ISSUED 2017</u>	<u>PRINCIPAL PAID IN 2017</u>	<u>BONDS RETIRED 2017</u>	<u>PRINCIPAL BALANCE AT 01/31/17</u>	<u>INTEREST PAID IN 2017</u>
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	\$31,015,000	3/1/2032	2.00% - 4.00%	\$22,420,000	\$0	\$1,290,000	\$1,540,000	\$19,590,000	\$386,404
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	36,620,000	0	1,135,000	765,000	34,720,000	562,306
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	58,105,000	4/1/2033	1.00% - 5.00%	29,455,000	0	1,895,000	8,750,000	18,810,000	576,919
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	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%	3,935,000	0	0	0	3,935,000	89,188
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	605,000	0	0	0	605,000	13,919
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	6,690,000	0	150,000	0	6,540,000	174,503
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	10,660,000	0	245,000	0	10,415,000	277,948
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	7,750,000	0	0	0	7,750,000	201,650
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	1,700,000	0	245,000	0	1,455,000	48,814
<u>TEMPORARY NOTE</u>										
2012 Temporary Note	Bank of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	3,818,573	0	3,818,573	0	0	52,586
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	3,153,909	0	0	0	3,153,909	0
2014 Temporary Note	Branch Banking and Trust Company	5,916,000	6/27/2019	1.46%	3,601,033	0	0	0	3,601,033	0
2015 Temporary Note	First Security Bank	5,910,000	6/24/2020	1.81%	4,769,785	0	0	0	4,769,785	0
2016 1st Temporary Note	Bank of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	4,525,000	0	0	0	4,525,000	0
2016 A&P Temporary Note	Simmons First National Bank	2,850,000	10/25/2021	1.89%	2,850,000	0	0	0	2,850,000	0
2016 2nd Temporary Note	Relyance Bank	4,603,000	12/22/2021	1.85%	4,603,000	0	0	0	4,603,000	0
Grand Total		\$230,624,000			\$149,771,300	\$0	\$8,778,573	\$11,055,000	\$129,937,727	\$2,462,685