

City of Little Rock, Arkansas
Quarterly Fund Balance Report
For the Three Months Ended March 31, 2017
(Unaudited)

| | General Fund | | Budgeted Special Revenue Funds | | Other Special Revenue Funds | Capital Project Funds | Debt Service Funds | Enterprise Funds | | Internal Service Fund | | Trust Funds |
|--|----------------------|----------------------|--------------------------------|----------------------|-----------------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|-----------------------|
| | Budget | Actual | Budget | Actual | Actual | Actual | Actual | Budget | Actual | Budget | Actual | Actual |
| REVENUES: | | | | | | | | | | | | |
| General property taxes | \$ 28,072,500 | \$ 9,615,933 | \$ 5,865,100 | \$ 1,991,535 | \$ - | \$ 5,360 | \$ 6,623,449 | \$ - | \$ - | \$ - | \$ - | \$ 307,207 |
| Sales taxes | 101,416,870 | 23,385,104 | - | - | - | 4,295,050 | - | - | - | - | - | - |
| Licenses and permits | 11,235,660 | 7,073,675 | 17,060 | 850 | 30,181 | - | - | 297,900 | 281,405 | - | - | - |
| Intergovernmental | 8,625,400 | - | 12,430,546 | 3,216,193 | 1,307,748 | - | - | - | - | - | - | 2,609,262 |
| Charges for services | 10,120,020 | 1,413,657 | 18,500 | 5,394 | 834,318 | - | 1,308,100 | 21,156,030 | 5,131,722 | 12,241,727 | 2,837,687 | - |
| Fines and fees | 2,483,840 | 373,771 | - | - | 247,876 | - | - | 805,300 | 164,486 | - | - | - |
| Utility franchise fees | 27,994,177 | 5,576,422 | - | - | - | - | 1,761,213 | - | - | - | - | - |
| Program Income | - | - | - | - | 4,037 | - | - | - | - | - | - | - |
| Investment income | 306,000 | 309,566 | 93,400 | 159,351 | 32,315 | 494,635 | 19,824 | 113,550 | 150,002 | - | 17,013 | 5,095,956 |
| Miscellaneous | 1,772,417 | 924,534 | 221,500 | 9,850 | 213,929 | - | - | - | - | - | - | 8,251 |
| TOTAL REVENUES | 192,026,884 | 48,672,662 | 18,646,106 | 5,383,174 | 2,670,404 | 4,795,045 | 9,712,586 | 22,372,780 | 5,727,615 | 12,241,727 | 2,854,700 | 8,020,676 |
| EXPENDITURES/EXPENSES: | | | | | | | | | | | | |
| General Government | 32,071,176 | 8,840,877 | - | - | 831,459 | 1,711,856 | - | 1,344,110 | 280,503 | 11,994,599 | 2,275,729 | - |
| Board of Directors | 343,902 | 100,610 | - | - | - | - | - | - | - | - | - | - |
| City Attorney | 610,085 | 3,785,919 | - | - | - | - | - | - | - | - | - | - |
| District Court - First Division (Criminal) | 1,930,016 | 443,340 | - | - | 8,178 | - | - | - | - | - | - | - |
| District Court - Second Division (Traffic) | 546,372 | 123,670 | - | - | 1,458 | - | - | - | - | - | - | - |
| District Court - Third Division (Environmental) | 1,293,690 | 288,930 | - | - | - | - | - | - | - | - | - | - |
| Finance | 1,216,289 | 323,252 | - | - | 126,914 | - | - | - | - | - | - | - |
| Human Resources | 3,498,232 | 795,716 | - | - | 51,088 | - | - | - | - | - | - | - |
| Information Technology | 1,785,238 | 412,922 | - | - | - | - | - | - | - | - | - | - |
| Planning | 4,949,816 | 2,389,846 | - | - | 4,336 | - | - | - | - | - | - | - |
| Community Programs | 2,530,023 | 599,042 | - | - | 11,388 | - | - | - | - | - | - | - |
| Public works | 1,096,287 | 627,984 | 18,329,115 | 4,188,599 | 410,831 | 25,605,385 | - | 14,248,304 | 2,788,478 | - | - | - |
| Parks and recreation | 10,509,906 | 2,473,769 | - | - | 590,347 | 300,682 | - | 1,253,905 | 289,732 | - | - | - |
| Rivermarket | 1,151,840 | 252,218 | - | - | - | - | - | - | - | - | - | - |
| Zoo | 2,343,861 | 623,558 | - | - | 2,760 | 93,103 | - | - | - | - | - | - |
| Golf | 921,660 | 213,802 | - | - | - | - | - | - | - | - | - | - |
| Jim Daily Fitness Center | 6,807,709 | 1,889,802 | - | - | - | - | - | - | - | - | - | - |
| Fleet | - | 18,115 | - | - | 18,771 | - | - | - | - | - | - | - |
| Fire | 47,981,821 | 10,829,505 | - | - | 255,532 | 79,429 | - | - | - | - | - | - |
| Police | 70,446,473 | 15,768,793 | - | - | 908,564 | 432,731 | - | - | - | - | - | - |
| Housing | 5,601,556 | 1,564,614 | - | - | 901,208 | 59,745 | - | - | - | - | - | - |
| Education | - | - | - | - | - | 1,295,073 | - | - | - | - | - | - |
| Pension | - | - | - | - | - | - | - | - | - | - | - | 4,423,964 |
| Debt Service | - | - | - | - | - | - | 6,610,345 | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | 2,272,349 | 471,057 | 237,953 | 70,621 | - |
| Vacancy Savings | (4,870,662) | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPEND./EXP. | 192,765,290 | 52,366,282 | 18,329,115 | 4,188,599 | 4,122,833 | 29,578,004 | 6,610,345 | 19,118,668 | 3,829,770 | 12,232,552 | 2,346,350 | 4,423,964 |
| REVENUES OVER/(UNDER) EXPEND./EXP. | (738,406) | (3,693,620) | 316,991 | 1,194,575 | (1,452,429) | (24,782,958) | 3,102,241 | 3,254,112 | 1,897,845 | 9,175 | 508,350 | 3,596,712 |
| OTHER FINANCING SOURCES/USES: | | | | | | | | | | | | |
| Carryover - Prior Year | 2,200,000 | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | 10,295,386 | 15,214,607 | 1,526,726 | 2,267,700 | 4,821 | - | - | - | - | - | - | - |
| Transfers Out | (11,756,980) | (12,044,092) | (1,843,717) | (1,843,717) | - | (2,077,739) | - | (1,880,606) | (1,521,580) | - | - | - |
| Temporary Note Proceeds | - | - | - | - | - | - | - | - | - | - | - | - |
| Bond Proceeds | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest expense | - | - | - | - | - | - | - | (551,186) | (142,704) | - | - | - |
| Other | - | - | - | - | - | - | - | 75,500 | 435,925 | - | - | - |
| REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPEND./EXP. AND OTHER FINANCING USES | - | (523,105) | - | 1,618,558 | (1,447,608) | (26,860,697) | 3,102,241 | 897,820 | 669,486 | 9,175 | 508,350 | 3,596,712 |
| BEG. FUND BALANCE/NET POSITION | 23,174,193 | 40,122,811 | 14,247,452 | 15,908,487 | 6,412,188 | 63,519,278 | 21,857,764 | 24,549,736 | 24,549,736 | 5,235,180 | 5,235,180 | 144,284,334 |
| END. FUND BAL./NET POSITION | \$ 23,174,193 | \$ 39,599,706 | \$ 14,247,452 | \$ 17,527,045 | \$ 4,964,580 | \$ 36,658,581 | \$ 24,960,006 | \$ 25,447,556 | \$ 25,219,221 | \$ 5,244,355 | \$ 5,743,530 | \$ 147,881,046 |
| RECONCILIATION OF ENDING FUND BALANCE/NET POSITION | | | | | | | | | | | | |
| Restricted/Reserved Balance | 9,418,000 | 32,052,207 | 14,247,452 | 17,527,045 | 5,071,192 | 36,658,581 | 24,960,006 | - | 1,883,557 | - | - | - |
| Net Position Held in Trust | - | - | - | - | - | - | - | - | - | - | - | 147,881,046 |
| Other Fund Bal./Net Position | 13,756,193 | 7,547,499 | - | - | (106,612) | - | - | 25,447,556 | 23,335,665 | 5,244,355 | 5,743,530 | - |
| END. FUND BAL./NET POSITION | \$ 23,174,193 | \$ 39,599,706 | \$ 14,247,452 | \$ 17,527,045 | \$ 4,964,580 | \$ 36,658,581 | \$ 24,960,006 | \$ 25,447,556 | \$ 25,219,221 | \$ 5,244,355 | \$ 5,743,530 | \$ 147,881,046 |