

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$29,982,418	\$17,489,744	\$13,917,668	(\$3,572,075)	\$14,119,992
2 Sales taxes	104,387,600	60,892,767	61,355,545	462,778	58,501,630
3 Licenses and permits	12,576,200	7,336,117	9,937,426	2,601,310	10,133,772
4 Intergovernmental	9,830,188	5,734,276	10,561,590	4,827,314	9,747,003
5 Charges for services	11,571,522	6,750,055	6,734,564	(15,490)	6,570,079
6 Fines and fees	2,350,880	1,371,347	1,149,127	(222,220)	1,193,272
7 Utility franchise fees	29,494,250	17,204,979	16,104,761	(1,100,218)	16,530,016
8 Investment income	391,200	228,200	437,851	209,651	550,405
9 Miscellaneous	1,841,815	1,074,392	2,407,469	1,333,077	739,421
10 <b>TOTAL REVENUES</b>	<u>202,426,073</u>	<u>118,081,876</u>	<u>122,606,002</u>	<u>4,524,126</u>	<u>118,085,590</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 General Administration	20,015,186	11,675,525	12,257,004	(581,479)	12,664,150
12 Board of Directors	337,500	196,875	200,324	(3,449)	215,560
13 Community Programs	532,331	310,526	317,601	(7,075)	368,362
14 City Attorney	1,552,765	905,780	901,250	4,529	1,193,501
15 District Court - First Division (Criminal)	1,330,496	776,123	728,922	47,201	691,439
16 District Court - Third Division (Environmental)	543,774	317,202	288,007	29,194	307,793
17 District Court - Second Division (Traffic)	1,268,167	739,764	760,023	(20,259)	746,328
18 Finance	3,327,420	1,940,995	1,974,745	(33,750)	2,059,718
19 Human Resources	1,752,584	1,022,341	968,400	53,941	1,054,900
20 Information Technology	5,205,598	3,036,599	2,823,179	213,420	2,638,488
21 Planning and Development	2,412,293	1,407,171	1,349,461	57,710	1,409,099
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>38,278,114</u>	<u>22,328,900</u>	<u>22,568,916</u>	<u>(240,016)</u>	<u>23,349,339</u>
23 PUBLIC WORKS	1,060,735	618,762	540,771	77,991	525,638
24 PARKS & RECREATION	9,636,828	5,621,483	5,759,425	(137,942)	6,130,065
25 RIVERMARKET	1,354,146	789,919	744,330	45,588	741,907
26 GOLF	2,040,176	1,190,103	1,494,977	(304,875)	1,565,392
27 JIM DAILEY FITNESS & AQUATICS	853,238	497,722	538,115	(40,393)	512,376
28 ZOO	6,298,840	3,674,323	3,663,876	10,447	4,005,707
29 FIRE	52,156,109	30,424,397	31,537,628	(1,113,231)	30,191,934
30 POLICE	77,808,648	45,388,378	44,924,750	463,628	42,656,301
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,098,369	2,974,049	3,062,825	(88,777)	3,154,014
32 DEBT SERVICE:					
33 Principal	5,846,493	3,410,454	5,067,281	(1,656,827)	4,862,174
34 Interest	265,834	155,070	102,902	52,167	182,279
35 Agent Fees	24,000	14,000	0	14,000	0
36 VACANCY SAVINGS	(1,396,464)	(814,604)	0	(814,604)	0
37 <b>TOTAL EXPENDITURES</b>	<u>199,325,066</u>	<u>116,272,955</u>	<u>120,005,798</u>	<u>(3,732,843)</u>	<u>117,877,125</u>
38 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,101,007</u>	<u>1,808,921</u>	<u>2,600,204</u>	<u>791,283</u>	<u>208,464</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
39 CARRYOVER - PRIOR YEAR	0	0	0	0	780,000
40 TRANSFERS IN	8,382,149	4,889,587	7,318,158	2,428,571	7,767,232
41 TRANSFERS OUT	(9,209,061)	(5,371,952)	(9,452,731)	(4,080,779)	(10,008,254)
42 <b>EXPENDITURES AND OTHER FINANCING USES</b>	<u>2,274,095</u>	<u>1,326,555</u>	<u>465,631</u>	<u>(860,925)</u>	<u>(1,252,558)</u>
43 <b>BEGINNING FUND BALANCE</b>	<u>17,212,872</u>	<u>17,212,872</u>	<u>17,212,872</u>	<u>0</u>	<u>20,598,678</u>
44 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$19,486,967</u>	<u>\$18,539,427</u>	<u>\$17,678,503</u>	<u>(\$860,925)</u>	<u>\$19,346,121</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,043,153.

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 July 31, 2019 fund balance in Fund 108 is \$17,935,640.  
The July 31, 2019 fund balance in Fund 110 is \$26,507.

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund Special Projects Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$204,656	\$204,656	\$66,540
2 Fines and fees	0	0	21,714	\$21,714	837
3 Intergovernmental	0	0	235	\$235	0
4 Interest income	0	0	0	\$0	0
5 Miscellaneous	0	0	246,808	\$246,808	974,357
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>473,412</u>	<u>473,412</u>	<u>1,041,734</u>
<b>EXPENDITURES:</b>					
7 Mayor	0	0	0	0	0
8 City Manager	0	0	573,768	(573,768)	745,221
9 City Attorney	0	0	0	0	0
10 Finance	0	0	4,855	(4,855)	255,837
11 Information Technology	0	0	191,184	(191,184)	176,411
12 Human Resources	0	0	35,322	(35,322)	44,520
13 Planning	0	0	115,696	(115,696)	397,236
14 Community Programs	0	0	2,796,666	(2,796,666)	3,959,541
15 Public Works	0	0	512,055	(512,055)	521,990
16 Parks and Recreation	0	0	1,018,668	(1,018,668)	1,858,189
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	2,346	(2,346)	0
19 Police	0	0	3,693	(3,693)	316,885
20 Housing	0	0	503,203	(503,203)	667,971
21 Fleet	0	0	84,708	(84,708)	603,174
22 Zoo	0	0	47,649	(47,649)	67,377
23 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>5,889,813</u>	<u>(5,889,813)</u>	<u>9,614,353</u>
24 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,416,401)	(5,416,401)	(8,572,619)
<b>OTHER FINANCING SOURCES (USES):</b>					
25 Transfers In	0	0	9,396,231	9,396,231	10,337,447
26 Transfers Out	0	0	(2,465,089)	(2,465,089)	(3,415,062)
27 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,514,741	1,514,741	(1,650,234)
28 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>16,420,899</u>	<u>16,420,899</u>	<u>19,959,731</u>
29 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$17,935,640</u>	<u>\$17,935,640</u>	<u>\$18,309,497</u>

Note 1: As of July 31, 2019, fund balance is composed of 303 projects utilizing full fund balance.

City of Little Rock, Arkansas  
Monthly Financial Report  
Franchise Fee Collection Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	\$300,000	\$300,000	\$276,604
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>276,604</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	300,000	300,000	276,604
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	300,000	300,000	276,604
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>0</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$299,999</u>	<u>\$299,999</u>	<u>\$276,604</u>

NOTE: Franchise revenues pledged to the 2017 Capital Improvement Revenue Refunding Bonds are initially deposited into the Franchise Fee Collection Fund. The debt service requirement is transferred on a monthly basis to the Trustee for deposit in the 2017 Capital Improvement Revenue Refunding Bond Debt Service Fund. After the monthly debt service requirement is met, franchise revenues are transferred into the General Fund.

City of Little Rock, Arkansas  
Monthly Financial Report  
Seized Money Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	4,306	4,306	2,480
3 Miscellaneous	0	0	27,980	27,980	73,807
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>32,286</u>	<u>32,286</u>	<u>76,287</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	121,505	(121,505)	71,787
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>121,505</u>	<u>(121,505)</u>	<u>71,787</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(89,219)	(89,219)	4,500
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(89,219)	(89,219)	4,500
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>115,726</u>	<u>115,726</u>	<u>36,110</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$26,507</u>	<u>\$26,507</u>	<u>\$40,610</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jul 31, 2018 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$6,245,930	\$3,643,459	\$2,875,087	(\$768,373)	\$2,891,068
2 Licenses and permits	17,600	10,267	14,330	4,063	17,600
3 Intergovernmental	13,168,100	7,681,392	8,303,509	622,117	7,891,883
4 Charges for services	18,000	10,500	10,553	53	9,473
5 Investment income	200,000	116,667	443,326	326,659	322,314
6 Miscellaneous	27,000	15,750	34,063	18,313	23,738
7 <b>TOTAL REVENUES</b>	<u>19,676,630</u>	<u>11,478,034</u>	<u>11,680,867</u>	<u>202,832</u>	<u>11,156,076</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	2,497,357	1,456,792	1,158,641	298,151	381,836
9 Operations Administration	633,502	369,543	319,560	49,983	343,384
10 Street & Drainage Maintenance	7,373,095	4,300,972	3,484,528	816,444	3,683,464
11 Storm Drainage Maintenance	1,045,613	609,941	494,518	115,423	487,933
12 Work Pool	151,998	88,666	55,247	33,419	70,081
13 Resource Control & Scheduling	386,072	225,209	224,420	789	255,587
14 Control Devices	935,953	545,973	504,684	41,289	603,200
15 Signals	955,466	557,355	497,693	59,662	455,403
16 Parking Meters	111,634	65,120	67,686	(2,567)	55,933
17 Civil Engineering	1,804,462	1,052,603	1,019,412	33,191	961,123
18 Traffic Engineering	3,413,682	1,991,315	1,842,393	148,922	1,737,686
19 Parking Enforcement	301,607	175,937	152,155	23,782	147,151
20 <b>TOTAL EXPENDITURES</b>	<u>19,610,441</u>	<u>11,439,424</u>	<u>9,820,938</u>	<u>1,618,486</u>	<u>9,182,780</u>
21 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	66,189	38,610	1,859,929	1,821,318	1,973,296
<b>OTHER FINANCING SOURCES (USES):</b>					
22 Transfers In	467,700	272,825	467,700	194,875	467,700
23 Transfers Out	<u>(2,488,717)</u>	<u>(1,451,752)</u>	<u>(2,523,717)</u>	<u>(1,071,965)</u>	<u>(3,564,280)</u>
+ <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
24 <b>EXPENDITURES AND OTHER FINANCING USES</b>	(1,954,828)	(1,140,316)	(196,088)	944,228	(1,123,284)
25 <b>BEGINNING FUND BALANCE</b>	<u>18,310,719</u>	<u>18,310,719</u>	<u>18,310,719</u>	<u>0</u>	<u>16,853,948</u>
26 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$16,355,891</u>	<u>\$17,170,403</u>	<u>\$18,114,631</u>	<u>\$944,228</u>	<u>\$15,730,664</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The July 31, 2019 fund balance in Fund 205 is \$2,961,351.

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund Special Projects Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	6,400	6,400	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,400</u>	<u>6,400</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	3,268,306	(3,268,306)	2,387,953
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,268,306</u>	<u>(3,268,306)</u>	<u>2,387,953</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,261,906)	(3,261,906)	(2,387,953)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	2,030,000	2,030,000	3,067,063
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,231,906)	(1,231,906)	679,110
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,193,257</u>	<u>4,193,257</u>	<u>2,640,792</u>
12 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,961,351</u>	<u>\$2,961,351</u>	<u>\$3,319,902</u>

Note 1: As of July 31, 2019, special project commitments for 29 projects utilizing full fund balance.

City of Little Rock, Arkansas  
Monthly Financial Report  
Special Projects Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$44,781	\$44,781	\$47,230
2 Intergovernmental	0	0	278,033	278,033	276,105
3 Charges for services	0	0	869,538	869,538	760,217
4 Fines and fees	0	0	440,483	440,483	467,897
5 Interest income	0	0	38,445	38,445	37,237
6 Miscellaneous	0	0	808,941	808,941	950,328
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,480,221</u>	<u>2,480,221</u>	<u>2,539,014</u>
<b>EXPENDITURES:</b>					
8 General Government	0	0	0	0	0
9 City Manager	0	0	16,514	(16,514)	28,074
10 Community Programs	0	0	0	0	21,231
11 City Attorney	0	0	0	0	0
12 District Court - First Division (Criminal)	0	0	9,280	(9,280)	6,352
13 District Court - Second Division (Traffic)	0	0	2,962	(2,962)	7,260
14 District Court - Third Division (Environmental)	0	0	0	0	0
15 Finance	0	0	243,989	(243,989)	456,779
16 Human Resources	0	0	84,382	(84,382)	81,842
17 Information Technology	0	0	0	0	0
18 Planning	0	0	48,436	(48,436)	18,392
19 Fleet	0	0	238,553	(238,553)	186,984
20 Public Works	0	0	22,530	(22,530)	35,627
21 Parks and Recreation	0	0	1,060,824	(1,060,824)	894,787
22 Jim Dailey Fitness & Aquatics	0	0	0	0	0
23 Fire	0	0	348,411	(348,411)	451,643
24 Police	0	0	58,327	(58,327)	97,610
25 Housing	0	0	146,449	(146,449)	257,181
26 Zoo	0	0	4,069	(4,069)	64,900
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,284,725</u>	<u>(2,284,725)</u>	<u>2,608,660</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	195,497	195,497	(69,647)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	0	0	0
30 Transfers Out	0	0	(272,238)	(272,238)	(200,000)
31 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(76,741)	(76,741)	(269,647)
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,635,419</u>	<u>3,635,419</u>	<u>3,867,312</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,558,678</u>	<u>\$3,558,678</u>	<u>\$3,597,665</u>

Note 1: Fund balance is comprised of 100 special projects with appropriations totaling \$5,865,820 and 14 special projects with negative balances of \$2,307,142.

City of Little Rock, Arkansas  
Monthly Financial Report  
Grant Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,719,168	\$2,719,168	\$2,174,952
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	8,116	8,116	14,052
4 Program income	0	0	0	0	16,796
5 Miscellaneous	0	0	(126,723)	(126,723)	4,133
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,600,560</u>	<u>2,600,560</u>	<u>2,209,934</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	840,204	(840,204)	1,851,929
7 Public Works	0	0	6,999,580	(6,999,580)	301,126
8 Parks & Recreation	0	0	697,376	(697,376)	1,029,979
9 Fleet	0	0	0	0	0
10 Fire	0	0	43,598	(43,598)	233
11 Police	0	0	686,226	(686,226)	266,837
12 Housing	0	0	114,922	(114,922)	186,839
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>9,381,906</u>	<u>(9,381,906)</u>	<u>3,636,942</u>
<b>13 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,781,346)	(6,781,346)	(1,427,008)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
<b>16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(6,781,346)	(6,781,346)	(1,427,008)
<b>17 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>98,014</u>	<u>98,014</u>	<u>798,572</u>
<b>18 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$6,683,332)</u>	<u>(\$6,683,332)</u>	<u>(\$628,436)</u>

Expenditures include:	
Expended	\$2,588,351
Encumbered	6,793,555
	<u>\$9,381,906</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Emergency 911 Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$1,020,881	\$1,020,881	\$348,127
2 Interest income	0	0	7,584	7,584	3,631
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,028,465</u>	<u>1,028,465</u>	<u>351,758</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	359,770	(359,770)	364,995
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>359,770</u>	<u>(359,770)</u>	<u>364,995</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	668,695	668,695	(13,237)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	668,695	668,695	(13,237)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>411,620</u>	<u>411,620</u>	<u>70,643</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,080,315</u>	<u>\$1,080,315</u>	<u>\$57,406</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Community Development Block Grant Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$981,796	\$981,796	\$388,183
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	64	64	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>981,859</u>	<u>981,859</u>	<u>388,183</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,054,172	(1,054,172)	426,222
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,054,172</u>	<u>(1,054,172)</u>	<u>426,222</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(72,313)	(72,313)	(38,039)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(72,313)	(72,313)	(38,039)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>878,767</u>	<u>878,767</u>	<u>829,180</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$806,454</u>	<u>\$806,454</u>	<u>\$791,141</u>

Expenditures include:	
Expended	\$1,033,299
Encumbered	<u>20,873</u>
	<u>\$1,054,172</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 HIPP Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,123,738	\$1,123,738	\$846,186
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	3
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,123,738</u>	<u>1,123,738</u>	<u>846,189</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	816,490	(816,490)	1,575,234
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>816,490</u>	<u>(816,490)</u>	<u>1,575,234</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	307,247	307,247	(729,045)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	307,247	307,247	(729,045)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>901,811</u>	<u>901,811</u>	<u>589,125</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,209,058</u>	<u>\$1,209,058</u>	<u>(\$139,921)</u>

Expenditures include:	
Expended	\$666,905
Encumbered	<u>149,585</u>
	<u>\$816,490</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
NHSP Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$205	\$205	\$162
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	41	41	36
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>246</u>	<u>246</u>	<u>198</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	7,603	(7,603)	1,268
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,603</u>	<u>(7,603)</u>	<u>1,268</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,356)	(7,356)	(1,070)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(7,356)</u>	<u>(7,356)</u>	<u>(1,070)</u>
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>28,379</u>	<u>28,379</u>	<u>29,280</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$21,023</u>	<u>\$21,023</u>	<u>\$28,210</u>

Expenditures include:	
Expended	\$7,603
Encumbered	<u>0</u>
	<u>\$7,603</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Short Term Capital Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	7,543	7,543	64,261
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,543</u>	<u>7,543</u>	<u>64,261</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	6,416	(6,416)	519,479
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	92,623
9 Police	0	0	2,915,511	(2,915,511)	1,269,369
10 Housing	0	0	0	0	0
11 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,921,927</u>	<u>(2,921,927)</u>	<u>1,881,471</u>
12 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,914,384)	(2,914,384)	(1,817,210)
<b>OTHER FINANCING SOURCES (USES):</b>					
13 Temporary Note Proceeds	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,914,384)	(2,914,384)	(1,817,210)
16 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>252,858</u>	<u>252,858</u>	<u>2,345,999</u>
17 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,661,526)</u>	<u>(\$2,661,526)</u>	<u>\$528,790</u>

Expenditures include:	
Expended	\$672,715
Encumbered	<u>2,249,212</u>
	<u>\$2,921,927</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2012-2021 Capital Project Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$11,413,447	\$11,413,447	\$10,651,152
2 Interest income	0	0	595,711	595,711	510,661
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>12,009,157</u>	<u>12,009,157</u>	<u>11,161,813</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	2,544,425	(2,544,425)	1,063,264
6 Housing	0	0	0	0	16,769
7 Public Works	0	0	9,388,148	(9,388,148)	13,239,546
8 Parks and Recreation	0	0	1,219,182	(1,219,182)	1,897,621
9 Fire	0	0	3,430,320	(3,430,320)	387,928
10 Police	0	0	4,519	(4,519)	322,581
11 Fleet	0	0	830,499	(830,499)	0
12 Zoo	0	0	957,249	(957,249)	1,162,966
13 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>18,374,341</u>	<u>(18,374,341)</u>	<u>18,090,675</u>
14 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,365,184)	(6,365,184)	(6,928,862)
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	(1,766,317)	(1,766,317)	(2,664,389)
18 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(8,131,501)	(8,131,501)	(9,593,251)
19 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>28,874,214</u>	<u>28,874,214</u>	<u>29,400,353</u>
20 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$20,742,713</u>	<u>\$20,742,713</u>	<u>\$19,807,102</u>

Expenditures include:	
Expended	\$8,340,483
Encumbered	<u>10,033,859</u>
Total	<u>\$18,374,341</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2015 Library Improvement Bond  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$12,198	\$12,198	\$30,477
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>12,198</u>	<u>12,198</u>	<u>30,477</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	719,315	(719,315)	961,197
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>719,315</u>	<u>(719,315)</u>	<u>961,197</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(707,117)	(707,117)	(930,720)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(707,117)	(707,117)	(930,720)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,176,642</u>	<u>1,176,642</u>	<u>3,658,556</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$469,525</u>	<u>\$469,525</u>	<u>\$2,727,836</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 July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$5,291	\$5,291	\$31,896
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>5,291</u>	<u>5,291</u>	<u>31,896</u>
<b>EXPENDITURES:</b>					
4 Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,545,186</u>
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,545,186</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	5,291	5,291	(3,513,290)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	5,291	5,291	(3,513,290)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>255,160</u>	<u>255,160</u>	<u>3,651,095</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$260,451</u>	<u>\$260,451</u>	<u>\$137,805</u>
Expenditures include:					
Expended	\$0				
Encumbered	<u>0</u>				
<b>Total</b>	<u>\$0</u>				

Note 1: As of July 31, 2019, the fund balance has been allocated to 1 special projects.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2018 Capital Improvement Bonds  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$825,336	\$825,336	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>825,336</u>	<u>825,336</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 Public Works	0	0	11,441,402	(11,441,402)	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,441,402</u>	<u>(11,441,402)</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,616,066)	(10,616,066)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,616,066)	(10,616,066)	0
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>42,827,022</u>	<u>42,827,022</u>	<u>0</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$32,210,957</u>	<u>\$32,210,957</u>	<u>\$0</u>

Expenditures include:	
Expended	\$2,854,888
Encumbered	<u>8,586,514</u>
Total	<u>\$11,441,402</u>

Note 1: As of July 31, 2019, the fund balance has been allocated to 76 special projects.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2014 TIF #1 Capital Improvement Bond  
 For the Period Ended July 31, 2019  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 Public Works	0	0	0	0	194
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>194</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	(194)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	(194)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>194</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>

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

City of Little Rock, Arkansas  
 Monthly Financial Report  
 TIF - Port Authority Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$35,339	\$35,339	\$110,321
2 Interest income	0	0	5,493	5,493	6,331
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>40,832</u>	<u>40,832</u>	<u>116,652</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	40,832	40,832	116,652
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	40,832	40,832	116,652
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>243,237</u>	<u>243,237</u>	<u>322,027</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$284,069</u>	<u>\$284,069</u>	<u>\$438,679</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2018 Hotel Gross Receipts Tax  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$407,860	\$407,860	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>407,860</u>	<u>407,860</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	1,396,108	(1,396,108)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,396,108</u>	<u>(1,396,108)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(988,248)	(988,248)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
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 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(988,248)	(988,248)	0
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>31,239,980</u>	<u>31,239,980</u>	<u>0</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$30,251,732</u>	<u>\$30,251,732</u>	<u>\$0</u>

Expenditures include:	
Expended	\$1,396,108
Encumbered	<u>0</u>
Total	<u>\$1,396,108</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2007 Infrastructure Debt Service Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>					
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	(327)
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	(327)
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>327</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2002 CIP Junior Lien Bonds Debt Service Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfer In	0	0	0	0	0
12 Transfers Out	0	0	0	0	(41)
7 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	0	0	0	0	(41)
9 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	(41)
10 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41</u>
11 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2012 Library Improvement Bonds Debt Service Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	2,483
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,483</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	2,483
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow Agent	0	0	0	0	(1)
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	(520,349)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	(517,866)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>423,074</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$94,792)</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2015 Library Improvement Bonds Debt Service Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jul 31, 2018 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$1,794,593	\$1,794,593	\$1,819,352
2 Interest Income	0	0	28,065	28,065	10,381
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,822,658</u>	<u>1,822,658</u>	<u>1,829,734</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	3,117,556	(3,117,556)	3,046,006
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,117,556</u>	<u>(3,117,556)</u>	<u>3,046,006</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,294,898)	(1,294,898)	(1,216,273)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,294,898)	(1,294,898)	(1,216,273)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,785,867</u>	<u>3,785,867</u>	<u>3,658,339</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,490,969</u>	<u>\$2,490,969</u>	<u>\$2,442,066</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2013 & 2018 Capital Improvement Bonds Debt Service Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$6,279,717	\$6,279,717	\$6,064,493
2 Interest Income	0	0	151,721	151,721	67,782
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,431,439</u>	<u>6,431,439</u>	<u>6,132,275</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	12,013,699	(12,013,699)	12,027,313
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>12,013,699</u>	<u>(12,013,699)</u>	<u>12,027,313</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,582,260)	(5,582,260)	(5,895,038)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(5,582,260)	(5,582,260)	(5,895,038)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>13,546,739</u>	<u>13,546,739</u>	<u>13,029,423</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,964,479</u>	<u>\$7,964,479</u>	<u>\$7,134,385</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Capital Improvement Refunding Revenue Bond  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$1,206,542	\$1,206,542	\$1,188,720
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,496	3,496	2,603
4 Miscellaneous Revenue	0	0	569	569	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,210,607</u>	<u>1,210,607</u>	<u>1,191,323</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	319,425	(319,425)	247,237
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>319,425</u>	<u>(319,425)</u>	<u>247,237</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	891,182	891,182	944,086
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	368
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	891,182	891,182	944,454
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>15,072</u>	<u>15,072</u>	<u>1,569</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$906,254</u>	<u>\$906,254</u>	<u>\$946,023</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors at its meeting on April 24, 2018.

City of Little Rock, Arkansas  
Monthly Financial Report  
2014 TIF #1 Capital Improvement Bonds Debt Service Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$210,197	\$210,197	\$21,767
2 Interest Income	0	0	6,283	6,283	4,798
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>216,480</u>	<u>216,480</u>	<u>26,565</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	248,450	(248,450)	78,450
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>248,450</u>	<u>(248,450)</u>	<u>78,450</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(31,970)	(31,970)	(51,885)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	194
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(31,970)	(31,970)	(51,691)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>627,629</u>	<u>627,629</u>	<u>377,087</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$595,659</u>	<u>\$595,659</u>	<u>\$325,396</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2017 Library Refunding Bond Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$1,794,593	\$1,794,593	\$1,819,452
2 Franchise Fees	0	0	0	0	0
3 Charges for Services	0	0	0	0	0
4 Interest income	0	0	33,293	33,293	12,920
5 Miscellaneous	0	0	0	0	879
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,827,886</u>	<u>1,827,886</u>	<u>1,833,252</u>
<b>EXPENDITURES:</b>					
7 Issuance Cost	0	0	0	0	3,000
8 Debt Service	0	0	3,209,581	(3,209,581)	0
9 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,209,581</u>	<u>(3,209,581)</u>	<u>3,000</u>
10 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,381,695)	(1,381,695)	1,830,252
<b>OTHER FINANCING SOURCES (USES):</b>					
11 Bond Proceeds	0	0	0	0	0
12 Bond Reoffering Premium	0	0	0	0	0
13 Discount on Bonds Issued	0	0	0	0	0
14 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
15 Transfer In	0	0	0	0	520,349
16 Transfers Out	0	0	0	0	0
17 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,381,695)	(1,381,695)	2,350,601
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,909,049</u>	<u>3,909,049</u>	<u>287,323</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,527,354</u>	<u>\$2,527,354</u>	<u>\$2,637,924</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 30, 2019.

City of Little Rock, Arkansas  
Monthly Financial Report  
Hotel Tax Revenue  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,393,648	\$1,393,648	\$0
2 Interest Income	0	0	4,279	4,279	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,397,927</u>	<u>1,397,927</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	646,284	(646,284)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>646,284</u>	<u>(646,284)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	751,643	751,643	0
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	751,643	751,643	0
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$751,643</u>	<u>\$751,643</u>	<u>\$0</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Fleet Services Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$14,644,735	\$8,542,762	\$7,234,136	(\$1,308,626)	\$7,709,830
2 Interest Income	21,755	12,690	23,927	11,237	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>14,666,490</u>	<u>8,555,453</u>	<u>7,258,063</u>	<u>(1,297,389)</u>	<u>7,709,830</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	3,892,109	2,270,397	1,996,212	274,185	2,021,790
5 Supplies and materials	6,147,500	3,586,042	2,668,803	917,238	2,937,188
6 Services and other expenses	3,443,174	2,008,518	1,738,309	270,210	1,141,860
7 Repairs and maintenance	793,765	463,030	304,013	159,017	323,230
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	392,750	229,104	192,371	36,734	181,257
10 <b>TOTAL OPERATING EXPENSES</b>	<u>14,669,298</u>	<u>8,557,091</u>	<u>6,899,707</u>	<u>1,657,384</u>	<u>6,605,325</u>
11 <b>OPERATING INCOME/(LOSS)</b>	<u>(2,808)</u>	<u>(1,638)</u>	<u>358,356</u>	<u>359,994</u>	<u>1,104,505</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	0	0	0	0	42,941
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 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(2,808)</u>	<u>(1,638)</u>	<u>358,356</u>	<u>359,994</u>	<u>1,147,446</u>
<b>OPERATING TRANSFERS:</b>					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(750,000)	(437,500)	(750,000)	(312,500)	(1,000,000)
20 <b>NET INCOME/(LOSS)</b>	<u>(752,808)</u>	<u>(439,138)</u>	<u>(391,644)</u>	<u>47,494</u>	<u>147,446</u>
21 <b>BEGINNING NET POSITION</b>	<u>5,628,689</u>	<u>5,628,689</u>	<u>5,628,689</u>	<u>0</u>	<u>5,837,389</u>
22 <b>ENDING NET POSITION</b>	<u>\$4,875,881</u>	<u>\$5,189,551</u>	<u>\$5,237,045</u>	<u>\$47,494</u>	<u>\$5,984,835</u>

Analysis of Net Position

Cash	
Operating	\$1,743,184
Debt Reserve	
Receivable	23,154
Inventory	478,419
Capital Assets, net	3,208,738
Other Assets	432,921
Deferred Outflows	416,674
Liabilities	(959,952)
Deferred Inflows	(106,091)
<b>Net Position</b>	<u>\$5,237,045</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Vehicle Storage Facility Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$10,000	\$5,833	\$15,260	\$9,427	\$9,220
2 Charges for services	1,832,900	1,069,192	1,219,344	150,153	1,101,427
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>1,842,900</u>	<u>1,075,025</u>	<u>1,234,604</u>	<u>159,579</u>	<u>1,110,647</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	727,671	424,475	432,891	(8,416)	409,926
6 Supplies and materials	34,525	20,140	23,356	(3,216)	25,445
7 Services and other expenses	533,550	311,238	360,267	(49,029)	362,139
8 Repairs and maintenance	24,209	14,122	12,353	1,769	17,110
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	25,000	14,583	9,293	5,291	12,716
11 Refunds	0	0	21,540	(21,540)	2,290
12 <b>TOTAL OPERATING EXPENSES</b>	<u>1,344,955</u>	<u>784,557</u>	<u>859,699</u>	<u>(53,602)</u>	<u>829,626</u>
13 <b>OPERATING INCOME/(LOSS)</b>	497,945	290,468	374,905	105,977	281,022
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
14 Investment income	0	0	413	413	0
15 Grants received	0	0	0	0	0
16 Interest expense	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	0	0	0	0	0
19 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>497,945</u>	<u>290,468</u>	<u>375,318</u>	<u>106,390</u>	<u>281,022</u>
<b>OPERATING TRANSFERS:</b>					
20 Operating transfers in	0	0	0	0	0
21 Operating transfers out	0	0	0	0	0
22 <b>NET INCOME/(LOSS)</b>	<u>497,945</u>	<u>290,468</u>	<u>375,318</u>	<u>106,390</u>	<u>281,022</u>
23 <b>BEGINNING NET POSITION</b>	<u>(446,731)</u>	<u>(446,731)</u>	<u>(446,731)</u>	<u>0</u>	<u>(861,445)</u>
24 <b>ENDING NET POSITION</b>	<u><u>\$51,214</u></u>	<u><u>(\$156,263)</u></u>	<u><u>(\$71,413)</u></u>	<u><u>\$106,390</u></u>	<u><u>(\$580,423)</u></u>

Analysis of Net Position

Cash	
Operating	\$73,956
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	69,157
Other Assets	204
Deferred Outflows	69,446
Liabilities	(266,493)
Deferred Inflows	(17,683)
Net Position	<u><u>(\$71,413)</u></u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Waste Disposal Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,841,900	\$10,991,108	\$10,781,540	(\$209,568)	\$10,607,243
2 Other	0	0	776	776	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,841,900</u>	<u>10,991,108</u>	<u>10,782,316</u>	<u>(208,792)</u>	<u>10,607,243</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	6,021,593	3,512,596	3,609,266	(96,670)	3,208,958
5 Supplies and materials	1,842,328	1,074,691	662,658	412,033	652,278
6 Services and other expenses	4,214,813	2,458,641	2,049,537	409,104	1,790,486
7 Repairs and maintenance	4,109,029	2,396,934	2,193,350	203,584	1,919,927
8 Closure & Postclosure Costs	248,000	144,667	151,275	(6,608)	133,102
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	3,155,500	1,840,708	1,557,541	283,167	1,425,782
11 <b>TOTAL OPERATING EXPENSES</b>	<u>19,591,263</u>	<u>11,428,237</u>	<u>10,223,627</u>	<u>1,204,610</u>	<u>9,130,534</u>
12 <b>OPERATING INCOME/(LOSS)</b>	<u>(749,363)</u>	<u>(437,128)</u>	<u>558,689</u>	<u>995,817</u>	<u>1,476,710</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	185,000	107,917	295,605	187,689	245,834
14 Grants received	0	0	0	0	0
15 Interest expense	(61,171)	(35,683)	(39,039)	(3,356)	(59,009)
16 Gain (loss) on disposal of fixed assets	0	0	72,196	72,196	8,603
17 Other, net	150,000	87,500	172	(87,328)	(2,917)
18 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(475,534)</u>	<u>(277,395)</u>	<u>887,623</u>	<u>1,165,018</u>	<u>1,669,220</u>
<b>OPERATING TRANSFERS:</b>					
19 Bond transfers in	0	0	0	0	0
20 Operating transfers in	0	0	0	0	0
21 Operating transfers out	(1,784,335)	(1,040,862)	(1,784,335)	(743,473)	(1,581,764)
22 <b>NET INCOME/(LOSS)</b>	<u>(2,259,869)</u>	<u>(1,318,257)</u>	<u>(896,712)</u>	<u>421,545</u>	<u>87,456</u>
23 <b>BEGINNING NET POSITION</b>	<u>26,358,008</u>	<u>26,358,008</u>	<u>26,358,008</u>	<u>0</u>	<u>26,092,296</u>
24 <b>ENDING NET POSITION</b>	<u>\$24,098,139</u>	<u>\$25,039,751</u>	<u>\$25,461,296</u>	<u>\$421,545</u>	<u>\$26,179,752</u>

Analysis of Net Position

Cash	
Operating	\$11,563,781
Debt Reserve	765,007
Receivable	2,952,948
Inventory	-
Capital Assets, net	17,833,734
Other Assets	70,564
Deferred Outflows	555,565
Liabilities	(8,138,848)
Deferred Inflows	(141,455)
<b>Net Position</b>	<u>\$25,461,296</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Rivermarket Garage Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2018 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$885,000	\$516,250	\$534,347	\$18,097	\$489,364
2 RiverMarket Parking	810,000	472,500	468,653	(3,847)	427,079
3 Business Licenses	311,900	181,942	312,099	130,157	311,823
4 Street Repairs	243,600	142,100	244,204	102,104	117,811
5 Parking Meters	431,700	251,825	233,877	(17,948)	265,922
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>2,682,200</u>	<u>1,564,617</u>	<u>1,793,180</u>	<u>228,563</u>	<u>1,612,000</u>
<b>OPERATING EXPENSES:</b>					
8 Statehouse Parking	629,216	367,043	337,156	29,887	386,710
9 RiverMarket Parking	642,797	374,965	344,433	30,532	393,009
10 Repairs and maintenance	0	0	0	0	0
11 Other	140,000	81,667	0	81,667	0
12 Depreciation and amortization	269,097	156,973	151,632	5,342	156,973
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,681,110</u>	<u>980,648</u>	<u>833,220</u>	<u>147,427</u>	<u>936,692</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,001,090</u>	<u>583,969</u>	<u>959,959</u>	<u>375,990</u>	<u>675,308</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	16,800	9,800	42,069	32,269	29,224
16 Debt Service	(29,251)	(17,063)	(18,111)	(1,048)	0
17 Interest expense	(381,245)	(222,393)	(210,139)	12,254	(244,319)
18 Principal	0	0	0	0	0
19 Gain (loss) on disposal of fixed assets	0	0	0	0	0
20 Other, net	750	438	0	(438)	(18,074)
<b>21 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>608,144</u>	<u>354,751</u>	<u>773,779</u>	<u>419,028</u>	<u>442,140</u>
<b>OPERATING TRANSFERS:</b>					
22 Operating transfers in	0	0	0	0	0
23 Operating transfers out	0	0	0	0	0
<b>24 NET INCOME/(LOSS)</b>	<u>608,144</u>	<u>354,751</u>	<u>773,779</u>	<u>419,028</u>	<u>442,140</u>
<b>25 BEGINNING NET POSITION</b>	<u>1,806,038</u>	<u>1,806,038</u>	<u>1,806,038</u>	<u>0</u>	<u>1,374,702</u>
<b>26 ENDING NET POSITION</b>	<u>\$2,414,182</u>	<u>\$2,160,789</u>	<u>\$2,579,817</u>	<u>\$419,028</u>	<u>\$1,816,842</u>

Analysis of Net Position

Cash	
Operating	\$1,498,251
Debt Reserve	1,081,832
Receivable	75,858
Inventory	
Capital Assets, net	6,026,055
Other Assets	223,551
Liabilities	<u>(6,325,729)</u>
Net Position	<u>\$2,579,817</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Police Pension and Relief Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
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 <b>Total Contributions</b>	<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 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16 Other Deductions	0	0	98,831	(98,831)	0
17 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>98,831</u>	<u>(98,831)</u>	<u>0</u>
18 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(98,831)</u>	<u>(98,831)</u>	<u>0</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,378,699</u>	<u>1,378,699</u>	<u>1,574,058</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,279,868</u>	<u>\$1,279,868</u>	<u>\$1,574,058</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 Relief and Pension Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$293,584
2 Plan members	0	0	0	0	1,917
3 General property taxes	0	0	0	0	2,051,422
4 State insurance turnback and guarantee fund	0	0	0	0	1,551,465
5 Other	0	0	0	0	0
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,898,388</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	426,393
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	596,747
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,023,140</u>
11 Less investment expense	0	0	0	0	(156,169)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>866,971</u>
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,765,359</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	0	0	7,941,518
15 Administrative expenses	0	0	0	0	26,822
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,968,340</u>
17 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,202,981)</u>
<b>OPERATING TRANSFERS:</b>					
18 Operating transfers in	0	0	0	0	(329)
19 Operating transfers out	0	0	(98,831)	98,831	0
20 Transfer of assets to LOPFI	0	0	0	0	0
21 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(98,831)</u>	<u>98,831</u>	<u>(3,203,310)</u>
22 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,621,227</u>	<u>1,621,227</u>	<u>58,037,245</u>
23 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,522,396</u>	<u>\$1,522,396</u>	<u>\$54,833,935</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Non-Uniform Defined Benefit Fund  
 For the Period Ended July 31, 2019  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$1,248,499
2 Plan members	0	0	3,638	3,638	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	4,116
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>3,638</u>	<u>3,638</u>	<u>1,252,616</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,039,838	1,039,838	140,555
8 Realized gain (loss) on the sale of investments	0	0	(53,910)	(53,910)	0
9 Interest and dividends	0	0	166,272	166,272	171,153
10	0	0	1,152,200	1,152,200	311,709
11 Less investment expense	0	0	(27,171)	(27,171)	(39,967)
12 Net investment income (loss)	0	0	1,125,029	1,125,029	271,742
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,128,667</u>	<u>1,128,667</u>	<u>1,524,357</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	1,021,552	(1,021,552)	999,001
15 Administrative expenses	0	0	0	0	0
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,021,552</u>	<u>(1,021,552)</u>	<u>999,001</u>
17 <b>NET INCREASE (DECREASE)</b>	0	0	107,116	107,116	525,356
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,314,900</u>	<u>11,314,900</u>	<u>12,837,971</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,422,016</u>	<u>\$11,422,016</u>	<u>\$13,363,327</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 30, 2019.

City of Little Rock, Arkansas  
Monthly Financial Report  
Non-Uniform Defined Contribution Fund  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$68,546	\$68,546	\$67,722
2 Plan members	0	0	28,606	28,606	38,852
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	4,303
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>97,152</u>	<u>97,152</u>	<u>110,877</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,896,896	1,896,896	245,158
8 Realized gain (loss) on the sale of investments	0	0	(195,296)	(195,296)	0
9 Interest and dividends	0	0	231,027	231,027	227,593
10	0	0	1,932,627	1,932,627	472,751
11 Less investment expense	0	0	(42,141)	(42,141)	(41,381)
12 Net investment income (loss)	0	0	1,890,486	1,890,486	431,370
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,987,638</u>	<u>1,987,638</u>	<u>542,247</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	479,440	(479,440)	455,737
15 Administrative expenses	0	0	0	0	0
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>479,440</u>	<u>(479,440)</u>	<u>455,737</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>1,508,198</u>	<u>1,508,198</u>	<u>86,510</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>16,053,425</u>	<u>16,053,425</u>	<u>18,795,267</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$17,561,623</u>	<u>\$17,561,623</u>	<u>\$18,881,777</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 July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	\$0	\$0	\$243,177	\$243,177	\$275,335
2	0	0	58,201	58,201	85,180
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>301,378</u>	<u>301,378</u>	<u>360,515</u>
Investment income (loss):					
7	0	0	1,009,390	1,009,390	195,012
8	0	0	0	0	0
9	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>1,009,390</u>	<u>1,009,390</u>	<u>195,012</u>
11	0	0	0	0	0
12	<u>0</u>	<u>0</u>	<u>1,009,390</u>	<u>1,009,390</u>	<u>195,012</u>
13	<u>0</u>	<u>0</u>	<u>1,310,768</u>	<u>1,310,768</u>	<u>555,527</u>
<b>DEDUCTIONS:</b>					
14	0	0	260,602	(260,602)	510,117
15	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>260,602</u>	<u>(260,602)</u>	<u>510,117</u>
17	<u>0</u>	<u>0</u>	<u>1,050,166</u>	<u>1,050,166</u>	<u>45,409</u>
18	<u>0</u>	<u>0</u>	<u>6,526,344</u>	<u>6,526,344</u>	<u>8,208,243</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$7,576,510</u>	<u>\$7,576,510</u>	<u>\$8,253,653</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 July 31, 2019  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jul 31, 2018 <u>Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	436,467
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 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>436,467</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	490,087	490,087	(19,106)
8 Realized gain (loss) on the sale of investments	0	0	(34,530)	(34,530)	0
9 Interest and dividends	0	0	61,586	61,586	64,417
10	<u>0</u>	<u>0</u>	<u>517,144</u>	<u>517,144</u>	<u>45,311</u>
11 Less investment expense	0	0	(35,457)	(35,457)	(33,972)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>481,687</u>	<u>481,687</u>	<u>11,339</u>
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>481,687</u>	<u>481,687</u>	<u>447,806</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>481,687</u>	<u>481,687</u>	<u>447,806</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>4,475,179</u>	<u>4,475,179</u>	<u>4,350,679</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,956,866</u>	<u>\$4,956,866</u>	<u>\$4,798,486</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 30, 2019.

City of Little Rock, Arkansas  
Monthly Financial Report  
2014 Defined Benefit Plan  
For the Period Ended July 31, 2019  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2018 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$2,393,390	\$2,393,390	\$2,498,004
2 Plan members	0	0	1,188,828	1,188,828	1,184,515
3 Participant Directed Transfer	0	0	165,752	165,752	729,141
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	0	0	0
7 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>3,747,970</u>	<u>3,747,970</u>	<u>4,411,660</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	5,842,013	5,842,013	428,253
9 Realized gain (loss) on the sale of investments	0	0	(863,824)	(863,824)	0
10 Interest and dividends	0	0	856,131	856,131	702,150
11	<u>0</u>	<u>0</u>	<u>5,834,319</u>	<u>5,834,319</u>	<u>1,130,403</u>
12 Less investment expense	0	0	(169,408)	(169,408)	(170,286)
13 Net investment income (loss)	0	0	5,664,912	5,664,912	960,117
14 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>9,412,882</u>	<u>9,412,882</u>	<u>5,371,778</u>
<b>DEDUCTIONS:</b>					
15 Benefits paid directly to participants	0	0	715,331	(715,331)	446,409
16 Administrative expenses	0	0	0	0	0
17 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>715,331</u>	<u>(715,331)</u>	<u>446,409</u>
18 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>8,697,551</u>	<u>8,697,551</u>	<u>4,925,369</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>56,154,060</u>	<u>56,154,060</u>	<u>53,127,792</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$64,851,611</u>	<u>\$64,851,611</u>	<u>\$58,053,161</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 July 31, 2019  
(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.

*Modified Accrual Basis of Accounting* is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available.

*Measurable* — the cash flow from the revenue can be reasonably estimated

*Available* — the revenue is available to finance current expenditures to be paid within 60 days  
Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

*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 transfers 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.

*Expenditure(s)* 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.

*Expense(s)* means 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.

Within governmental funds, equity is reported as *fund balance*; proprietary and fiduciary fund equity is reported as *net position*. *Fund balance* and *net position* are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.

Note: The financial reports for all of the City's governmental funds are prepared using the modified accrual basis of accounting. The financial reports for all of the City's proprietary and fiduciary funds are prepared using the accrual basis of accounting.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended July 31, 2019

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	1,314,665	2,902,774	1,079,454	19,213,059			24,509,952	1,043,153
108 General - Special Projects			673,903	547,456			1,221,359	451,786
110 Seized Money			233,433				233,433	61,538
140 Franchise Fee Collection							0	0
200 Street	19,000			3,621,675			3,640,675	219,030
205 Street - Special Projects							0	1,870,853
210 Special Projects				7,518			7,518	326,423
220 911							0	0
230 CDBG							0	20,873
240 HIPP							0	149,585
250 NHSP							0	0
270 Grants				600,820			600,820	6,793,555
310 Issuance and Reserve Fund							0	0
323 2012 Library Improvement Bonds							0	0
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,249,212
326 2012-2021 Capital Project Fund							0	10,033,859
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	8,586,514
351 TIF #1 2014 Capital Improvement Bond							0	0
352 TIF - Port Authority				175,745			175,745	0
370 2018 Hotel Gross Receipts Tax							0	0
505 2009 Parks & Rec Debt Service Fund							0	0
506 2007 Infrastructure Debt Service							0	0
509 2002 CIP Jr. Lien Bonds							0	0
523 2012 Library Improvement Bonds Debt Service							0	0
524 2015 Library Improvement Bonds Debt Service				2,274,596			2,274,596	0
530 2013 Improvement Bonds Debt Service Fund				7,559,507			7,559,507	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				431,512			431,512	0
560 2017 Library Refunding Bond Fund	4,500			2,274,596			2,279,096	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	8,061	951,890			106,091		1,066,042	0
601 Vehicle Storage Facility	5,668	193,996		66,827	17,683		284,174	0
603 Waste Disposal	10,602	1,351,357	5,856,889		141,455	920,000	8,280,303	0
612 Rivermarket Garage Fund			29,711	76,017		6,220,000	6,325,728	0
800 Police Pension							0	0
801 Fire Pension		(23)					(23)	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution	400,496						400,496	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	2,504,267						2,504,267	0
Totals	4,267,259	5,399,994	7,873,390	36,849,329	265,229	7,140,000	61,795,201	31,806,380

**SUMMARY OF BOND INDEBTEDNESS  
For the month ended July 31, 2019**

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/18</u>	<u>BONDS ISSUED 2019</u>	<u>PRINCIPAL PAID IN 2019</u>	<u>BONDS RETIRED 2019</u>	<u>PRINCIPAL BALANCE AT 7/31/19</u>	<u>INTEREST PAID IN 2019</u>
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	\$58,105,000	4/1/2033	1.00% - 5.00%	\$7,205,000	\$0	\$2,085,000	\$830,000	\$4,290,000	\$180,125
2014 Tax Increment Improvement Bonds (Redevelopment District No	Regions Bank	2,615,000	3/1/2036	6.00%	2,615,000	0	0	170,000	2,445,000	78,450
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	31,965,000	0	1,230,000	1,395,000	29,340,000	492,556
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	15,675,000	0	1,410,000	1,550,000	12,715,000	249,581
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	43,475,000	0	3,280,000	5,125,000	35,070,000	513,574
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	6,755,000	0	535,000	0	6,220,000	356,535
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	1,195,000	0	275,000	0	920,000	34,356
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	16,945,000	0	0	0	16,945,000	317,925
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	32,570,000	0	0	0	32,570,000	646,284
<b>TEMPORARY NOTE</b>										
2014 Temporary Note	Branch Banking and Trust Company	5,916,000	6/27/2019	1.46%	1,217,784	0	1,217,784	0	0	9,499 *
2015 Temporary Note	First Security Bank	5,910,000	6/24/2020	1.81%	2,427,669	0	1,202,948	0	1,224,721	43,941
2016 1st Temporary Note	Banc of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	2,755,950	0	904,638	0	1,851,312	42,469
2016 A&P Temporary Note	Simmons First National Bank	2,850,000	10/25/2021	1.89%	1,741,631	0	1,741,631	0	0	6,994 **
2016 2nd Temporary Note	Relyance Bank	4,603,000	12/22/2021	1.85%	2,812,259	0	0	0	2,812,259	0
2017 Temporary Note	Signature Public Funding	5,250,000	8/8/2022	1.81%	4,237,296	0	0	0	4,237,296	0
<b>Grand Total</b>		<b>\$251,494,000</b>			<b>\$173,592,589</b>	<b>\$0</b>	<b>\$13,882,001</b>	<b>\$9,070,000</b>	<b>\$150,640,588</b>	<b>\$2,972,290</b>

NOTE: The City's Temporary Notes may be retired without a pre-payment penalty. The following notes were retired in January utilizing the pre-payment option.

\* This note was retired on January 11, 2019 - \$1,227,282.64 (Principal \$1,217,783.93, Interest \$9,498.71)

\*\* This note was retired on January 11, 2019 at the request of LRCVB - \$1,748,625.23 (Principal \$1,741,631.48, Interest \$6,993.75)