

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,248,180	\$17,498,787	\$14,800,106	(\$2,698,681)	\$10,078,708
2 Sales taxes	95,383,886	63,589,257	62,366,072	(1,223,185)	62,116,031
3 Licenses and permits	11,016,200	7,344,133	9,754,921	2,410,787	9,226,158
4 Intergovernmental	7,002,433	4,668,289	7,002,433	2,334,144	2,961,546
5 Charges for services	10,927,813	7,285,209	7,256,235	(28,974)	6,965,405
6 Fines and fees	3,009,875	2,006,583	2,059,554	52,971	2,181,301
7 Utility franchise fees	28,273,500	18,849,000	17,944,760	(904,240)	18,065,940
8 Investment income	200,000	133,333	279,208	145,875	40,962
9 Miscellaneous	767,900	511,933	963,284	451,351	606,778
10 TOTAL REVENUES	<u>182,829,787</u>	<u>121,886,525</u>	<u>122,426,573</u>	<u>540,049</u>	<u>112,242,829</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	25,976,398	17,317,599	17,534,529	(216,930)	12,547,062
12 Board of Directors	338,527	225,685	203,957	21,728	168,807
13 Community Programs	487,405	324,937	316,973	7,963	252,680
14 City Attorney	1,720,087	1,146,725	1,094,053	52,672	1,035,058
15 District Court - First Division (Criminal)	1,378,056	918,704	853,487	65,217	780,786
16 District Court - Third Division (Environmental)	627,759	418,506	408,791	9,715	381,506
17 District Court - Second Division (Traffic)	1,247,286	831,524	833,374	(1,850)	798,006
18 Finance	3,129,809	2,086,539	2,124,229	(37,689)	1,916,761
19 Human Resources	1,677,692	1,118,461	1,047,987	70,474	987,379
20 Information Technology	4,249,153	2,832,769	2,360,173	472,596	2,349,472
21 Planning and Development	2,358,248	1,572,165	1,449,820	122,346	1,363,177
22 TOTAL GENERAL GOVERNMENT	<u>43,190,420</u>	<u>28,793,613</u>	<u>28,227,372</u>	<u>566,242</u>	<u>22,580,694</u>
23 PUBLIC WORKS	1,119,936	746,624	626,602	120,022	599,068
24 PARKS & RECREATION	9,408,378	6,272,252	6,267,300	4,952	5,698,380
25 RIVERMARKET	1,208,675	805,783	795,488	10,296	841,546
26 GOLF	2,187,165	1,458,110	1,593,709	(135,599)	1,635,655
27 JIM DAILEY FITNESS & AQUATICS	906,065	604,043	607,882	(3,839)	595,864
28 ZOO	6,269,765	4,179,843	4,468,993	(289,150)	4,169,728
29 FIRE	45,526,034	30,350,689	30,040,175	310,515	25,874,984
30 POLICE	66,061,350	44,040,900	43,374,581	666,319	38,192,146
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,023,332	3,348,888	3,204,403	144,485	3,262,723
32 VACANCY SAVINGS	(1,859,193)	(1,239,462)	0	(1,239,462)	0
33 TOTAL EXPENDITURES	<u>179,041,927</u>	<u>119,361,285</u>	<u>119,206,505</u>	<u>154,780</u>	<u>103,450,788</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>3,787,860</u>	<u>2,525,240</u>	<u>3,220,068</u>	<u>694,828</u>	<u>8,792,041</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	7,036,743	4,691,162	7,162,072	2,470,910	1,283,271
36 TRANSFERS OUT	(10,824,603)	(7,216,402)	(10,274,603)	(3,058,201)	(10,587,347)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	(0)	107,537	107,537	(512,035)
38 BEGINNING FUND BALANCE	19,598,183	19,598,183	19,598,183	0	18,374,205
39 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$19,598,183</u>	<u>\$19,598,183</u>	<u>\$19,705,720</u>	<u>\$107,537</u>	<u>\$17,862,170</u>

Note 1: Total encumbrances included in the reported expenditures are \$425,424.

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

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Aug 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$67,236	\$67,236	\$0
2 Intergovernmental	0	0	0	0	21,584
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	460,477	460,477	227,813
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>527,713</u>	<u>527,713</u>	<u>249,396</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	1,120,322	(1,120,322)	650,114
8 City Attorney	0	0	1,363	(1,363)	3,737
9 Finance	0	0	0	0	875
10 Information Technology	0	0	0	0	324,689
11 Human Resources	0	0	24,324	(24,324)	26,309
12 Planning	0	0	0	0	0
13 Community Programs	0	0	3,578,015	(3,578,015)	2,591,050
14 Public Works	0	0	847,506	(847,506)	1,096,567
15 Parks and Recreation	0	0	231,307	(231,307)	664,075
16 Jim Dailey Fitness and Aquatics	0	0	23,922	(23,922)	0
16 Fire	0	0	375,000	(375,000)	249,986
17 Police	0	0	2,940,771	(2,940,771)	1,155,510
18 Housing	0	0	734,232	(734,232)	638,022
19 Fleet	0	0	945,326	(945,326)	1,415,743
20 Zoo	0	0	104,328	(104,328)	317,850
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,926,418</u>	<u>(10,926,418)</u>	<u>9,134,527</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,398,705)	(10,398,705)	(8,885,131)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	9,354,103	9,354,103	18,444,275
24 Transfers Out	0	0	(67,371)	(67,371)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
25 EXPENDITURES AND OTHER FINANCING USES	0	0	(1,111,973)	(1,111,973)	9,559,145
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,926,526</u>	<u>15,926,526</u>	<u>8,145,280</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$14,814,552</u>	<u>\$14,814,553</u>	<u>\$17,704,425</u>

Note 1: As of August 31, 2014, fund balance is composed of 254 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Aug 31, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$3,648,933	\$3,057,280	(\$591,653)	\$2,879,254
2 Intergovernmental	12,100,000	8,066,667	9,172,963	1,106,296	6,039,939
3 Charges for services	10,000	6,667	10,425	3,758	8,898
4 Investment income	5,000	3,333	48,457	45,123	3,731
5 Miscellaneous	50,000	33,333	206,409	173,076	55,868
6 TOTAL REVENUES	<u>17,638,400</u>	<u>11,758,933</u>	<u>12,495,534</u>	<u>736,601</u>	<u>8,987,689</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	705,528	397,351	308,177	478,693
8 Operations Administration	597,031	398,021	454,472	(56,451)	347,144
9 Street & Drainage Maintenance	8,586,915	5,724,610	4,664,864	1,059,746	3,965,364
10 Storm Drainage Maintenance	925,032	616,688	549,769	66,919	550,217
11 Work Pool	170,122	113,415	68,994	44,421	91,066
12 Resource Control & Scheduling	406,340	270,893	252,301	18,592	264,595
13 Control Devices	912,809	608,539	547,418	61,121	566,989
14 Signals	701,003	467,335	453,153	14,182	422,747
15 Parking Meters	106,689	71,126	66,378	4,748	67,164
16 Civil Engineering	1,486,133	990,755	876,134	114,622	849,254
17 Traffic Engineering	3,277,281	2,184,854	2,241,049	(56,195)	2,280,987
18 Parking Enforcement	287,162	191,441	144,515	46,926	145,268
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>12,343,206</u>	<u>10,716,397</u>	<u>1,626,809</u>	<u>10,029,488</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(584,273)	1,779,137	2,363,409	(1,041,799)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	1,150,197	1,355,700	205,503	1,355,700
22 Transfers Out	(848,887)	(565,925)	(1,075,621)	(509,696)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	2,059,216	2,059,216	97,684
24 BEGINNING FUND BALANCE	<u>5,846,782</u>	<u>5,846,782</u>	<u>5,846,782</u>	<u>0</u>	<u>3,600,174</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$5,846,782</u>	<u>\$5,846,782</u>	<u>\$7,905,997</u>	<u>\$2,059,216</u>	<u>\$3,697,858</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The August 31, 2014 fund balance in Fund 205 is \$508,386.

City of Little Rock, Arkansas
 Monthly Financial Report
 Street Fund Special Projects Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	247,654	(247,654)	36,124
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>247,654</u>	<u>(247,654)</u>	<u>36,124</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(247,654)	(247,654)	(36,124)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	614,404	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	366,750	(247,654)	(36,124)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>141,636</u>	<u>141,636</u>	<u>172,983</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$508,386</u>	<u>(\$106,018)</u>	<u>\$136,860</u>

Note 1: As of August 31, 2014, special project commitments for 4 projects utilizing full fund balance.

City of Little Rock, Arkansas
 Monthly Financial Report
 Seized Money Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	424	424	884
3 Miscellaneous	0	0	202,570	202,570	282,120
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>202,994</u>	<u>202,994</u>	<u>283,003</u>
EXPENDITURES:					
5 Police	0	0	143,092	(143,092)	204,628
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>143,092</u>	<u>(143,092)</u>	<u>204,628</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	59,902	59,902	78,376
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	59,902	59,902	78,376
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,988)</u>
12 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$59,902</u></u>	<u><u>\$59,902</u></u>	<u><u>\$49,388</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$415,462	\$415,462	\$379,339
2 Charges for services	0	0	635,631	635,631	699,689
3 Fines and fees	0	0	755,163	755,163	816,357
4 Interest income	0	0	14,426	14,426	558
5 Miscellaneous	0	0	624,148	624,148	1,076,032
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,444,830</u>	<u>2,444,830</u>	<u>2,971,976</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	105,125	(105,125)	85,062
9 Community Programs	0	0	33,510	(33,510)	28,413
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	10,743	(10,743)	32,906
12 District Court - Second Division (Traffic)	0	0	8,307	(8,307)	50,175
13 District Court - Third Division (Environmental)	0	0	2,651	(2,651)	1,230
14 Finance	0	0	754,784	(754,784)	514,071
15 Human Resources	0	0	132,717	(132,717)	85,608
16 Information Technology	0	0	0	0	0
17 Planning	0	0	15,598	(15,598)	32,458
18 Fleet	0	0	472,646	(472,646)	60,173
19 Public Works	0	0	71,046	(71,046)	297,238
20 Parks and Recreation	0	0	932,310	(932,310)	3,483,595
21 Jim Dailey Fitness & Aquatics	0	0	4,275	(4,275)	0
22 Fire	0	0	160,284	(160,284)	335,120
23 Police	0	0	363,843	(363,843)	100,324
24 Housing	0	0	121,869	(121,869)	156,555
25 Zoo	0	0	0	0	22,273
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,189,709</u>	<u>(3,189,709)</u>	<u>5,285,203</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(744,879)	(744,879)	(2,313,227)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	(100,000)	(100,000)	(5,568)
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(844,879)	(844,879)	(2,318,795)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,517,066</u>	<u>2,517,066</u>	<u>4,506,304</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,672,186</u>	<u>\$1,672,186</u>	<u>\$2,187,509</u>

Note 1: Fund balance is comprised of 91 special projects with appropriations totaling \$4,038,911 and 12 special projects with negative balances of \$2,358,553.

City of Little Rock, Arkansas
 Monthly Financial Report
 Infrastructure Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,001	1,001	48
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,001</u>	<u>1,001</u>	<u>48</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	42,882
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,882</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,001	1,001	(42,833)
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	-	0
7 Transfers Out	0	0	0	0	0
8 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,001	1,001	(42,833)
9 BEGINNING FUND BALANCE	0	0	0	0	42,862
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,001</u>	<u>\$1,001</u>	<u>\$30</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Aug 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,579,789	\$2,579,789	\$3,959,964
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	8,694	8,694	1,204
4 Miscellaneous	0	0	(826,406)	(826,406)	676,187
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,762,077</u>	<u>1,762,077</u>	<u>4,637,355</u>
EXPENDITURES:					
5 General Government	0	0	1,985,868	(1,985,868)	3,347,579
6 Public Works	0	0	342,439	(342,439)	1,636,259
7 Parks & Recreation	0	0	233,545	(233,545)	48,158
8 Fleet	0	0	0	0	223,800
9 Fire	0	0	0	0	58,590
10 Police	0	0	593,322	(593,322)	812,444
11 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,155,173</u>	<u>(3,155,173)</u>	<u>6,126,830</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,393,096)	(1,393,096)	(1,489,475)
OTHER FINANCING SOURCES (USES):					
13 Transfers In	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,393,096)	(1,393,096)	(1,489,475)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,028,873</u>	<u>1,028,873</u>	<u>(2,397)</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$364,223)</u>	<u>(\$364,223)</u>	<u>(\$1,491,872)</u>

Expenditures include:	
Expended	\$1,819,660
Encumbered	<u>1,335,513</u>
	<u>\$3,155,173</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Emergency 911 Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$632,261	\$632,261	\$694,458
2 Interest income	0	0	123	123	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>632,384</u>	<u>632,384</u>	<u>694,458</u>
EXPENDITURES:					
5 Police	0	0	988,287	(988,287)	1,021,521
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>988,287</u>	<u>(988,287)</u>	<u>1,021,521</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(355,903)	(355,903)	(327,063)
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	(355,903)	(355,903)	(327,063)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,634</u>	<u>84,634</u>	<u>2,823</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$271,270)</u>	<u>(\$271,270)</u>	<u>(\$324,241)</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$214,731	\$214,731	\$1,440,737
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>214,731</u>	<u>214,731</u>	<u>1,440,737</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,469,850	(1,469,850)	1,649,023
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,469,850</u>	<u>(1,469,850)</u>	<u>1,649,023</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,255,119)	(1,255,119)	(208,286)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,255,119)	(1,255,119)	(208,286)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,318,968</u>	<u>1,318,968</u>	<u>1,029,148</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$63,850</u>	<u>\$63,850</u>	<u>\$820,862</u>

Expenditures include:	
Expended	\$1,139,395
Encumbered	<u>330,455</u>
	<u>\$1,469,850</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$322,899	\$322,899	\$393,088
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>322,899</u>	<u>322,899</u>	<u>393,088</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,633,882	(1,633,882)	753,240
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,633,882</u>	<u>(1,633,882)</u>	<u>753,240</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,310,983)	(1,310,983)	(360,152)
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	(1,310,983)	(1,310,983)	(360,152)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>350,660</u>	<u>350,660</u>	<u>442,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$960,323)</u>	<u>(\$960,323)</u>	<u>\$82,064</u>

Expenditures include:	
Expended	\$457,066
Encumbered	<u>1,176,816</u>
	<u>\$1,633,882</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$26,021	\$26,021	\$34,254
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	231	231	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>26,252</u>	<u>26,252</u>	<u>34,254</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	19,964	(19,964)	51,660
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>19,964</u>	<u>(19,964)</u>	<u>51,660</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	6,288	6,288	(17,406)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>6,288</u>	<u>6,288</u>	<u>(17,406)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>63,693</u>	<u>63,693</u>	<u>23,692</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$69,981</u>	<u>\$69,981</u>	<u>\$6,286</u>

Expenditures include:	
Expended	\$19,964
Encumbered	<u>0</u>
	<u>\$19,964</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,298	1,298	238
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,298</u>	<u>1,298</u>	<u>238</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	9,324	(9,324)	221,367
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	101,971	(101,971)	337,845
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>111,295</u>	<u>(111,295)</u>	<u>559,213</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(109,997)	(109,997)	(558,974)
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	(109,997)	(109,997)	(558,974)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>121,975</u>	<u>121,975</u>	<u>288,217</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,978</u>	<u>\$11,978</u>	<u>(\$270,757)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$11,529,367	\$11,529,367	\$11,397,882
2 Interest income	0	0	292,743	292,743	37,183
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,822,110</u>	<u>11,822,110</u>	<u>11,435,065</u>
EXPENDITURES:					
5 General Government	0	0	(1,559)	1,559	8,021,725
6 Housing	0	0	0	0	0
7 Public Works	0	0	3,326,091	(3,326,091)	1,955,338
8 Parks and Recreation	0	0	1,141,152	(1,141,152)	2,414,650
9 Fire	0	0	597,078	(597,078)	34,017
10 Police	0	0	10,675,232	(10,675,232)	3,370,186
11 Fleet	0	0	4,788,820	(4,788,820)	853,048
12 Zoo	0	0	582,983	(582,983)	265,910
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>21,109,797</u>	<u>(21,109,797)</u>	<u>16,914,874</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,287,687)	(9,287,687)	(5,479,809)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	5,916,000	5,916,000	7,700,000
16 Transfers Out	0	0	(5,279,821)	(5,279,821)	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(8,651,508)	(8,651,508)	2,220,191
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>30,053,840</u>	<u>30,053,840</u>	<u>22,445,398</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$21,402,333</u>	<u>\$21,402,333</u>	<u>\$24,665,589</u>
Expenditures include:					
Expended					
Encumbered					
Total					
	16,927,352		4,182,445		
			<u>\$21,109,797</u>		

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 1988 Capital Improvement Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	0	0	285
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
EXPENDITURES:					
5 Public Works	0	0	0	0	0
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	285
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	0	285
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(285)</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,219	4,219	1,214
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,219</u>	<u>4,219</u>	<u>1,214</u>
EXPENDITURES:					
5 Public Works	0	0	72,865	(72,865)	10,647
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>72,865</u>	<u>(72,865)</u>	<u>10,647</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(68,647)	(68,647)	(9,433)
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	(68,647)	(68,647)	(9,433)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,578</u>	<u>384,578</u>	<u>728,818</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$315,931</u>	<u>\$315,931</u>	<u>\$719,384</u>

Note 1: As of August 31, 2014, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$2,384.

City of Little Rock, Arkansas
 Monthly Financial Report
 2009A Parks Capital Improvement Bond
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$29	\$29	\$37
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>29</u>	<u>29</u>	<u>37</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>478,207</u>	<u>(478,207)</u>	<u>109,628</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>478,207</u>	<u>(478,207)</u>	<u>109,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(478,178)	(478,178)	(109,591)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(478,178)	(478,178)	(109,591)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>479,634</u>	<u>479,634</u>	<u>551,011</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,457</u>	<u>\$1,457</u>	<u>\$441,420</u>

Note 1: As of August 31, 2014, the fund balance has been allocated to 1 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Capital Improvements
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$79	\$79	\$18
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>79</u>	<u>79</u>	<u>18</u>
EXPENDITURES:					
4 General Government	0	0	84	(84)	6,599
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>84</u>	<u>(84)</u>	<u>6,599</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5)	(5)	(6,580)
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	(5)	(5)	(6,580)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,689</u>	<u>6,689</u>	<u>10,324</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,684</u>	<u>\$6,684</u>	<u>\$3,743</u>

Note 1: As of August 31, 2014, the fund balance has been allocated to 2 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bond
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1	\$1	\$12
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>12</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	1	1	12
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	1	12
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>3,326</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$202</u>	<u>\$202</u>	<u>\$3,339</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bond
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$7,755	\$7,755	\$16,716
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,755</u>	<u>7,755</u>	<u>16,716</u>
EXPENDITURES:					
4 General Government	0	0	5,836,120	(5,836,120)	8,120,988
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,836,120</u>	<u>(5,836,120)</u>	<u>8,120,988</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,828,364)	(5,828,364)	(8,104,272)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	1,050	1,050	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(5,827,315)	(5,827,315)	(8,104,272)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,677,751</u>	<u>11,677,751</u>	<u>23,019,916</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,850,437</u>	<u>\$5,850,437</u>	<u>\$14,915,644</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 August 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$82,240	\$82,240	\$131
2 Miscellaneous	0	0	0	0	2,421,497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,240</u>	<u>82,240</u>	<u>2,421,629</u>
EXPENDITURES:					
4 Public Works	0	0	10,424,315	(10,424,315)	902,147
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,424,315</u>	<u>(10,424,315)</u>	<u>902,147</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,342,076)	(10,342,076)	1,519,482
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	58,105,000
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	(10,342,076)	(10,342,076)	59,624,482
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>56,320,727</u>	<u>56,320,727</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$45,978,652</u>	<u>\$45,978,652</u>	<u>\$59,624,482</u>

Expenditures include:	
Expended	5,058,835
Encumbered	5,365,480
Total	<u>\$10,424,315</u>

Note 1: As of August 31, 2014, the fund balance has been allocated to 41 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,100	1,308,100	1,308,106
3 Interest income	0	0	15,928	15,928	11,643
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,324,028</u>	<u>1,324,028</u>	<u>1,319,749</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	1,306,911	(1,306,911)	1,307,778
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,306,911</u>	<u>(1,306,911)</u>	<u>1,307,778</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	17,117	17,117	11,972
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	17,117	17,117	11,972
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,121,020</u>	<u>2,121,020</u>	<u>2,121,671</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,138,139</u>	<u>\$2,138,139</u>	<u>\$2,133,642</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2007 Infrastructure Debt Service Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	7,865	7,865	2,257
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,447,077</u>	<u>1,447,077</u>	<u>1,436,307</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	167,794	(167,794)	190,650
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>167,794</u>	<u>(167,794)</u>	<u>190,650</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,279,283	1,279,283	1,245,657
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	<u>0</u>	<u>0</u>	<u>1,279,283</u>	<u>1,279,283</u>	<u>1,245,657</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,736</u>	<u>19,736</u>	<u>19,646</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,299,019</u>	<u>\$1,299,019</u>	<u>\$1,265,304</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2002 CIP Junior Lien Bonds Debt Service Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	0	0	1,912	1,912	533
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,792</u>	<u>319,792</u>	<u>318,580</u>
EXPENDITURES:					
4 Debt Service	0	0	32,128	(32,128)	37,649
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,128</u>	<u>(32,128)</u>	<u>37,649</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	287,665	287,665	280,931
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	287,665	287,665	280,931
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,089</u>	<u>18,089</u>	<u>19,830</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$305,753</u>	<u>\$305,753</u>	<u>\$300,762</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	1,665
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,665</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	3,244,969
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,244,969</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(3,243,304)
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	(8,895,860)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(12,139,164)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,139,165</u>
13 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note: The 2004 bonds were fully redeemed in 2013.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bonds Debt Service Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,082,236	\$2,082,236	\$1,984,437
2 Interest Income	0	0	36,195	36,195	6,582
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,118,431</u>	<u>2,118,431</u>	<u>1,991,019</u>
EXPENDITURES:					
4 Debt Service	0	0	3,299,823	(3,299,823)	3,021,306
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,299,823</u>	<u>(3,299,823)</u>	<u>3,021,306</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,181,392)	(1,181,392)	(1,030,287)
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	(1,181,392)	(1,181,392)	(1,030,287)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,876,002</u>	<u>3,876,002</u>	<u>4,192,579</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,694,611</u>	<u>\$2,694,611</u>	<u>\$3,162,292</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,930,471	\$1,930,471	\$1,827,807
2 Interest Income	0	0	752	752	588
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,931,223</u>	<u>1,931,223</u>	<u>1,828,395</u>
EXPENDITURES:					
4 Debt Service	0	0	2,975,289	(2,975,289)	1,292,061
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,975,289</u>	<u>(2,975,289)</u>	<u>1,292,061</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,044,066)	(1,044,066)	536,334
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	(1,050)	(1,050)	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,045,115)	(1,045,115)	536,334
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,544,612</u>	<u>3,544,612</u>	<u>2,088,831</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,499,498</u>	<u>\$2,499,498</u>	<u>\$2,625,165</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,342,529	\$6,342,529	\$5,989,340
2 Interest Income	0	0	357	357	2,981
3 Miscellaneous	0	0	0	0	41,741
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,342,886</u>	<u>6,342,886</u>	<u>6,034,062</u>
EXPENDITURES:					
5 Debt Service	0	0	9,772,318	(9,772,318)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,772,318</u>	<u>(9,772,318)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,429,432)	(3,429,432)	6,034,062
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	(3,429,432)	(3,429,432)	6,034,062
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>10,587,680</u>	<u>10,587,680</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,158,249</u>	<u>\$7,158,249</u>	<u>\$6,034,062</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$8,763,021	\$8,642,656	(\$120,364)	\$8,272,713
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>8,763,021</u>	<u>8,642,656</u>	<u>(120,364)</u>	<u>8,272,713</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	2,457,547	2,227,710	229,838	2,095,904
5 Supplies and materials	6,694,650	4,463,100	3,862,977	600,123	4,215,567
6 Services and other expenses	2,399,642	1,599,761	1,661,893	(62,131)	1,481,566
7 Repairs and maintenance	249,875	166,583	167,334	(750)	69,883
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	70,133	94,633	(24,500)	67,026
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>8,757,125</u>	<u>8,014,546</u>	<u>742,580</u>	<u>7,929,947</u>
11 OPERATING INCOME/(LOSS)	8,843	5,895	628,111	622,215	342,766
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	8,559	8,559	1,497
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	(11,441)	(11,441)	0
16 Other, net	0	0	1,504,961	1,504,961	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>5,895</u>	<u>2,130,190</u>	<u>2,124,294</u>	<u>344,263</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(124,000)	(82,667)	(124,000)	(41,333)	0
20 NET INCOME/(LOSS)	<u>(115,157)</u>	<u>(76,771)</u>	<u>2,006,190</u>	<u>2,082,961</u>	<u>344,263</u>
21 BEGINNING NET POSITION	<u>2,603,208</u>	<u>2,603,208</u>	<u>2,603,208</u>	<u>0</u>	<u>2,582,680</u>
22 ENDING NET POSITION	<u>\$2,488,051</u>	<u>\$2,526,437</u>	<u>\$4,609,398</u>	<u>\$2,082,961</u>	<u>\$2,926,944</u>

Analysis of Net Position

Cash	
Operating	\$1,196,422
Debt Reserve	0
Receivable	49,762
Inventory	538,952
Capital Assets, net	2,887,583
Other Assets	231,827
Liabilities	<u>(295,148)</u>
Net Position	<u>\$4,609,398</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$899,227	\$939,511	\$40,285	\$945,436
2 Other	0	0	0	0	
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>899,227</u>	<u>939,511</u>	<u>40,285</u>	<u>945,436</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	437,488	427,071	10,417	414,574
5 Supplies and materials	47,750	31,833	23,654	8,180	36,277
6 Services and other expenses	562,980	375,320	394,875	(19,555)	402,630
7 Repairs and maintenance	28,188	18,792	12,166	6,626	11,417
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	17,333	21,269	(3,935)	17,356
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>880,767</u>	<u>879,033</u>	<u>1,733</u>	<u>882,254</u>
11 OPERATING INCOME/(LOSS)	27,690	18,460	60,478	42,018	63,181
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	29,343	(29,343)	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>27,690</u>	<u>18,460</u>	<u>89,821</u>	<u>12,675</u>	<u>63,181</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>27,690</u>	<u>18,460</u>	<u>89,821</u>	<u>12,675</u>	<u>63,181</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(685,450)</u>	<u>0</u>	<u>(714,452)</u>
22 ENDING NET POSITION	<u>(\$657,760)</u>	<u>(\$666,990)</u>	<u>(\$595,630)</u>	<u>\$12,675</u>	<u>(\$651,270)</u>

Analysis of Net Position

Cash	
Operating	(\$666,888)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	175,901
Other Assets	0
Liabilities	<u>(104,644)</u>
Net Position	<u>(\$595,630)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$11,703,333	\$11,615,299	(\$88,034)	\$11,860,456
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>11,703,333</u>	<u>11,615,299</u>	<u>(88,034)</u>	<u>11,860,456</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	3,558,738	3,405,738	153,000	3,289,183
5 Supplies and materials	1,666,100	1,110,733	798,443	312,290	1,039,032
6 Services and other expenses	3,422,715	2,281,810	2,159,457	122,353	2,063,879
7 Repairs and maintenance	3,137,296	2,091,531	2,072,152	19,379	1,978,670
8 Closure & Postclosure Costs	247,945	165,297	178,461	(13,165)	258,905
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	1,373,333	940,591	432,743	1,464,976
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>10,581,442</u>	<u>9,554,843</u>	<u>1,026,599</u>	<u>10,094,646</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>1,121,891</u>	<u>2,060,457</u>	<u>938,565</u>	<u>1,765,811</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	5,333	98,507	93,173	10,899
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(145,933)	(178,476)	(32,543)	(204,729)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	(121,198)	(121,198)	0
18 Other, net	0	0	157,822	157,822	(673)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>981,291</u>	<u>2,017,112</u>	<u>1,035,820</u>	<u>1,571,308</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	(1,564,863)	(1,043,242)	(1,564,863)	(521,621)	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(61,951)</u>	<u>452,249</u>	<u>514,199</u>	<u>193,054</u>
24 BEGINNING NET POSITION	<u>18,779,941</u>	<u>18,779,941</u>	<u>18,779,941</u>	<u>0</u>	<u>16,836,421</u>
25 ENDING NET POSITION	<u>\$18,687,015</u>	<u>\$18,717,991</u>	<u>\$19,232,190</u>	<u>\$514,199</u>	<u>\$17,029,477</u>

Analysis of Net Position

Cash	
Operating	\$6,687,169
Debt Reserve	1,416,904
Receivable	2,774,741
Inventory	0
Capital Assets, net	17,548,126
Other Assets	(4,131)
Liabilities	<u>(9,190,619)</u>
Net Position	<u>\$19,232,190</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended August 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$384,411	\$339,139	(\$45,272)	\$356,689
2 RiverMarket Parking	695,000	463,333	389,041	(74,292)	397,118
3 Business Licenses	270,000	180,000	273,596	93,596	268,746
4 Street Repairs	180,000	120,000	244,494	124,494	128,390
5 Parking Meters	500,000	333,333	265,321	(68,012)	334,022
6 Other	450	300	0	(300)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>1,481,378</u>	<u>1,511,592</u>	<u>30,214</u>	<u>1,484,966</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	318,473	318,445	28	280,745
9 RiverMarket Parking	637,661	425,107	373,466	51,641	311,321
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	146,800	146,790	10	146,790
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>890,381</u>	<u>838,702</u>	<u>51,679</u>	<u>738,857</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>590,997</u>	<u>672,891</u>	<u>81,893</u>	<u>746,109</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	1,400	10,479	9,079	1,847
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(326,467)	(334,447)	(7,981)	(345,947)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(29,300)	(19,533)	(20,309)	(776)	(22,156)
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>246,397</u>	<u>328,613</u>	<u>82,216</u>	<u>379,853</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(246,397)	0	246,397	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>328,613</u>	<u>328,613</u>	<u>379,853</u>
24 BEGINNING NET POSITION	<u>469,502</u>	<u>469,502</u>	<u>469,502</u>	<u>0</u>	<u>437,559</u>
25 ENDING NET POSITION	<u>\$469,502</u>	<u>\$469,502</u>	<u>\$798,115</u>	<u>\$328,613</u>	<u>\$817,414</u>

Analysis of Net Position

Cash	
Operating	\$948,412
Debt Reserve	1,154,255
Receivable	147,114
Inventory	0
Capital Assets, net	7,118,429
Other Assets	502,165
Liabilities	<u>(9,072,260)</u>
Net Position	<u>\$798,115</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$377,899
2	Plan members	0	0	0	2,899
3	General property taxes	0	0	0	1,809,079
4	State insurance turnback and guarantee fund	0	0	0	1,594,805
5	Other	0	0	0	864,912
6	Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,649,595</u>
Investment income (loss):					
7	Net increase (decrease) in fair value of investments	0	0	0	2,008,350
8	Interest and dividends	0	0	0	662,832
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,671,182</u>
10	Less investment expense	0	0	0	(147,491)
11	Net investment income (loss)	0	0	0	2,523,691
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,173,286</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	6,363,163
14	Administrative expenses	0	0	0	38,696
15	Other Deductions	0	1,427	(1,427)	0
16	TOTAL DEDUCTIONS	<u>0</u>	<u>1,427</u>	<u>(1,427)</u>	<u>6,401,859</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,427)</u>	<u>771,427</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,584,893</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>(\$1,427)</u>	<u>\$48,356,321</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 August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$357,661	\$357,661	\$404,111
2 Plan members	0	0	24,327	24,327	29,111
3 General property taxes	0	0	1,906,541	1,906,541	1,809,079
4 State insurance turnback and guarantee fund	0	0	966,644	966,644	939,120
5 Other	0	0	372,970	372,970	286,320
6 Total Contributions	<u>0</u>	<u>0</u>	<u>3,628,143</u>	<u>3,628,143</u>	<u>3,467,742</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	2,525,681	2,525,681	2,967,334
8 Interest and dividends	0	0	906,264	906,264	1,044,494
9	0	0	3,431,946	3,431,946	4,011,828
10 Less investment expense	0	0	(252,450)	(252,450)	(244,983)
11 Net investment income (loss)	0	0	3,179,496	3,179,496	3,766,845
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>6,807,638</u>	<u>6,807,638</u>	<u>7,234,587</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	7,591,576	(7,591,576)	7,384,159
14 Administrative expenses	0	0	28,837	(28,837)	31,151
15	0	0	7,620,413	(7,620,413)	7,415,310
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(812,775)</u>	<u>(812,775)</u>	<u>(180,723)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>73,667,549</u>	<u>73,667,549</u>	<u>71,075,478</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$72,854,772</u>	<u>\$72,854,772</u>	<u>\$70,894,753</u>

Note 1: Net Position includes \$11,732,428 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 August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$1,358,450
2 Plan members	0	0	686,776	686,776	618,502
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	4,207	4,207	31,627
6 Total Contributions	<u>0</u>	<u>0</u>	<u>690,983</u>	<u>690,983</u>	<u>2,008,580</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	678,526	678,526	484,598
8 Interest and dividends	0	0	190,300	190,300	186,600
9	0	0	868,825	868,825	671,198
10 Less investment expense	0	0	(45,163)	(45,163)	(38,984)
11 Net investment income (loss)	0	0	823,662	823,662	632,214
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,514,645</u>	<u>1,514,645</u>	<u>2,640,794</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,300,283	(1,300,283)	1,167,065
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,300,283</u>	<u>(1,300,283)</u>	<u>1,167,065</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>214,362</u>	<u>214,362</u>	<u>1,473,728</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,853,955</u>	<u>11,853,955</u>	<u>9,990,162</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,068,317</u>	<u>\$12,068,317</u>	<u>\$11,463,891</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$263,553	\$263,553	\$1,589,503
2	Plan members	0	0	138,260	138,260	861,506
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	9,140	9,140	82,635
6	Total Contributions	<u>0</u>	<u>0</u>	<u>410,953</u>	<u>410,953</u>	<u>2,533,644</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	(3,093,252)	(3,093,252)	2,159,940
8	Interest and dividends	0	0	361,440	361,440	624,983
9		<u>0</u>	<u>0</u>	<u>(2,731,812)</u>	<u>(2,731,812)</u>	<u>2,784,922</u>
10	Less investment expense	0	0	(116,719)	(116,719)	(154,274)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(2,848,531)</u>	<u>(2,848,531)</u>	<u>2,630,649</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,437,578)</u>	<u>(2,437,578)</u>	<u>5,164,293</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	18,868,555	(18,868,555)	2,626,644
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>18,868,555</u>	<u>(18,868,555)</u>	<u>2,626,644</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(21,306,134)</u>	<u>(21,306,134)</u>	<u>2,537,648</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>43,683,168</u>	<u>43,683,168</u>	<u>38,656,705</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$22,377,034</u>	<u>\$22,377,034</u>	<u>\$41,194,357</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 August 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$338,067	\$338,067	\$453,233
2 Plan members	0	0	184,952	184,952	333,717
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>523,020</u>	<u>523,020</u>	<u>786,949</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	586,250
8 Interest and dividends	0	0	307,979	307,979	0
9	<u>0</u>	<u>0</u>	<u>307,979</u>	<u>307,979</u>	<u>586,250</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	307,979	307,979	586,250
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>830,998</u>	<u>830,998</u>	<u>1,373,200</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,363,583	(3,363,583)	755,660
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,363,583</u>	<u>(3,363,583)</u>	<u>755,660</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,532,585)</u>	<u>(2,532,585)</u>	<u>617,540</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>10,539,889</u>	<u>10,539,889</u>	<u>8,758,230</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,007,304</u>	<u>\$8,007,304</u>	<u>\$9,375,770</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 August 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	228,074	228,074	247,907
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>228,074</u>	<u>228,074</u>	<u>247,907</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	72,140	72,140	8,927
8 Interest and dividends	0	0	26,708	26,708	18,290
9	0	0	98,848	98,848	27,218
10 Less investment expense	0	0	(15,675)	(15,675)	(14,161)
11 Net investment income (loss)	0	0	83,173	83,173	13,056
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>311,247</u>	<u>311,247</u>	<u>260,963</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)	0	0	311,247	311,247	260,963
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,096,711</u>	<u>2,096,711</u>	<u>1,755,124</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,407,960</u>	<u>\$2,407,960</u>	<u>\$2,016,089</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 28, 2014.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$2,015,835	\$2,015,835	\$0
2 Plan members	0	0	1,011,456	1,011,456	0
3 Participant Directed Transfer	0	0	24,447,764	24,447,764	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	7,854	7,854	0
7 Total Contributions	<u>0</u>	<u>0</u>	<u>27,482,910</u>	<u>27,482,910</u>	<u>0</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	495,197	495,197	0
9 Interest and dividends	0	0	232,246	232,246	0
10	0	0	727,443	727,443	0
11 Less investment expense	0	0	(67,170)	(67,170)	0
12 Net investment income (loss)	0	0	660,273	660,273	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>28,143,183</u>	<u>28,143,183</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	58,448	(58,448)	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>58,448</u>	<u>(58,448)</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>28,084,734</u>	<u>28,084,734</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$28,084,734</u>	<u>\$28,084,734</u>	<u>\$0</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 August 31, 2014
(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 August 31, 2014

Fund	Accounts	Wages and Benefits	Other	Deferred	Revenue Bonds	Total Payables	Encumbrances
	Payable	Payable	Payables	Revenues	Payable	Total	
100 General	391,378	4,509,709	807,281	15,043,521	0	20,751,889	425,424
108 General - Special Projects				452,554		452,554	3,033,666
110 Seized Money						0	42,416
200 Street				2,943,027		2,943,027	458,389
205 Street - Special Projects						0	51,682
210 Special Projects				1,038		1,038	654,805
215 Infrastructure						0	0
220 911						0	1,740
230 CDBG						0	330,455
240 HIPP						0	1,176,816
250 NHSP						0	0
270 Grants				1,988,812		1,988,812	1,335,513
304 1998 Capital Improvement - Infrastructure						0	20,429
305 2009 Capital Improvements						0	0
310 Issuance and Reserve Fund						0	84
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	91,980
326 2012-2021 Capital Project Fund						0	4,182,445
330 2013 Capital Improvement Bond						0	5,365,480
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				5,232,988		5,232,988	0
523 2012 Library Improvement Bonds Debt Service				1,831,916		1,831,916	0
530 2013 Improvement Bonds Debt Service Fund				6,148,268		6,148,268	0
600 Fleet			295,148			295,148	0
601 Vehicle Storage Facility	(99)		66,593	38,150		104,644	0
603 Waste Disposal	448		5,390,171	0	3,800,000	9,190,619	0
612 Rivermarket Garage Fund			77,422	339,838	8,655,000	9,072,260	0
800 Police Pension		584,651				584,651	0
801 Fire Pension		319				319	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	34,307					34,307	0
Totals	426,034	5,094,679	6,636,616	34,020,111	12,455,000	58,632,439	17,171,325

SUMMARY OF BOND INDEBTEDNESS
For the month ended August 31, 2014

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/13</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2014</u>	<u>BONDS RETIRED 2014</u>	<u>PRINCIPAL BALANCE AT 08/31/2014</u>	<u>INTEREST PAID IN 2014</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	4,000,000	3/1/2028	3.00% - 4.75%	2,775,000	0	165,000	175,000	2,435,000	60,021
2009 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar)	28,000,000	3/1/2028	3.00% - 5.00%	20,590,000	0	1,175,000	1,295,000	18,120,000	429,801
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	31,015,000	3/1/2032	2.00% - 4.00%	29,945,000	0	1,185,000	1,295,000	27,465,000	495,289
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	58,105,000	4/1/2033	1.00% - 5.00%	58,105,000	0	5,230,000	3,705,000	49,170,000	834,818
<u>REVENUE BONDS</u>										
2007 Capital Improvement Revenue Refunding Bonds	U.S. Bank	13,350,000	10/1/2019	4.00% - 5.00%	7,390,000	0	0	0	7,390,000	167,106
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,410,000	0	0	0	1,410,000	31,440
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	9,080,000	0	425,000	0	8,655,000	464,535
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	7,120,000	0	140,000	0	6,980,000	361,063
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,345,000	0	220,000	0	11,125,000	575,148
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,360,000	0	210,000	0	2,150,000	67,299
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	2,435,000	0	785,000	0	1,650,000	41,017
<u>TEMPORARY NOTE</u>										
2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	2,807,737	0	0	0	2,807,737	0
2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	14,964,709	0	3,664,647	0	11,300,062	206,513
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	7,700,000	0	1,491,204	0	6,208,796	123,970
2014 Temporary Note	SunTrust Equipment Finance & Leasing Corp.	5,916,000	6/27/2019	1.46%	0	5,916,000	0	0	5,916,000	0
Grand Total		\$216,671,000			\$178,027,446	\$5,916,000	\$14,690,851	\$6,470,000	\$162,782,595	\$3,858,019