

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2023 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$37,892,783	\$15,788,660	\$15,929,791	\$141,131	\$15,011,571
2 Sales taxes	143,278,161	59,699,234	57,710,450	(1,988,784)	56,932,593
3 Licenses and permits	13,856,800	5,773,667	9,754,940	3,981,273	9,179,674
4 Intergovernmental	11,952,066	4,980,028	0	(4,980,028)	53,825
5 Charges for services	11,157,154	4,648,814	5,051,339	402,525	5,356,708
6 Fines and fees	1,882,900	784,542	552,598	(231,944)	814,839
7 Utility franchise fees	32,591,550	13,579,813	12,850,271	(729,542)	12,698,603
8 Investment income	1,126,300	469,292	49,626	(419,666)	508,799
9 Miscellaneous	1,102,700	459,458	373,176	(86,282)	474,459
10 <b>TOTAL REVENUES</b>	<u>254,840,414</u>	<u>106,183,506</u>	<u>102,272,191</u>	<u>(3,911,315)</u>	<u>101,031,071</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	30,786,565	12,827,735	10,241,731	2,586,004	9,918,004
12 Board of Directors	395,993	164,997	171,022	(6,025)	153,022
13 Community Programs	241,193	100,497	76,005	24,492	104,925
14 City Attorney	2,648,347	1,103,478	1,018,255	85,223	862,945
15 District Court - First Division (Criminal)	1,359,175	566,323	600,285	(33,962)	533,190
16 District Court - Third Division (Environmental)	638,092	265,872	256,692	9,180	224,460
17 District Court - Second Division (Traffic)	1,365,016	568,757	582,791	(14,034)	547,470
18 Finance	5,180,226	2,158,428	1,852,605	305,823	1,892,533
19 Human Resources	2,728,651	1,136,938	1,228,515	(91,577)	953,057
20 Information Technology	8,044,045	3,351,685	3,451,680	(99,995)	2,218,276
21 Planning and Development	3,574,470	1,489,363	1,456,938	32,425	1,333,155
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>56,961,773</u>	<u>23,734,072</u>	<u>20,936,519</u>	<u>2,797,553</u>	<u>18,741,037</u>
23 PUBLIC WORKS	1,158,757	482,815	446,395	36,420	423,379
24 PARKS & RECREATION	11,272,988	4,697,078	4,557,697	139,381	4,420,041
25 RIVERMARKET	1,119,224	466,343	445,823	20,520	383,388
26 GOLF	1,728,004	720,002	902,375	(182,373)	744,496
27 JIM DAILEY FITNESS & AQUATICS	888,509	370,212	400,303	(30,091)	362,174
28 ZOO	7,209,681	3,004,034	3,292,642	(288,608)	3,288,622
29 FIRE	61,637,574	25,682,323	24,169,378	1,512,945	22,532,244
30 POLICE	86,941,109	36,225,462	35,239,526	985,936	31,890,239
31 911 OPERATIONS	4,683,227	1,951,345	2,105,013	(153,668)	1,673,975
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,608,780	3,170,325	3,023,185	147,140	2,524,848
33 DEBT SERVICE:					
34 Principal	3,740,323	1,558,468	1,374,583	183,885	0
35 Fiscal Charges on Long Term Debt	330,584	137,743	273,800	(136,057)	0
36 CAPITAL OUTLAY	63,325	26,385	24,577	1,808	42,079
37 VACANCY SAVINGS	(526,845)	(219,519)	0	(219,519)	0
38 <b>TOTAL EXPENDITURES</b>	<u>244,817,013</u>	<u>102,007,089</u>	<u>97,191,816</u>	<u>4,815,273</u>	<u>87,026,522</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>10,023,401</u>	<u>4,176,417</u>	<u>5,080,375</u>	<u>(8,726,588)</u>	<u>14,004,549</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 LEASES	0	0	0	0	0
41 CARRYOVER - PRIOR YEAR		0	0	0	0
42 TRANSFERS IN	2,669,807	1,112,420	1,462,307	349,887	1,564,826
43 TRANSFERS OUT	(12,579,662)	(5,241,526)	(12,579,662)	(7,338,136)	(13,061,650)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
44 <b>EXPENDITURES AND OTHER FINANCING USES</b>	113,546	47,311	(6,036,980)	(15,714,836)	2,507,725
45 <b>BEGINNING FUND BALANCE</b>	<u>41,624,778</u>	<u>41,624,778</u>	<u>41,624,778</u>	<u>0</u>	<u>33,604,148</u>
46 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$41,738,324</u>	<u>\$41,672,089</u>	<u>\$35,587,798</u>	<u>(\$15,714,836)</u>	<u>\$36,111,873</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,005,880.

Note 2: This presentation includes Fund 100A restricted reserves of \$13,100,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.  
The May 31, 2024 fund balance in Fund 108 is \$47,382,052.  
The May 31, 2024 fund balance in Fund 110 is \$304,651.

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund Special Projects Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2023 Unaudited
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$8,473	\$8,473	\$87,228
2 Fines and fees	0	0	40,100	40,100	15,058
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	56,680	56,680	72,705
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>105,253</u>	<u>105,253</u>	<u>174,991</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	3,468,824	(3,468,824)	1,220,627
8 City Attorney	0	0	0	0	0
9 Finance	0	0	(72,149)	72,149	26,992
10 Information Technology	0	0	223,838	(223,838)	300,804
12 Human Resources	0	0	239,136	(239,136)	79,187
13 Planning	0	0	122,624	(122,624)	43,824
14 Community Programs	0	0	4,482,082	(4,482,082)	2,501,190
15 Public Works	0	0	707,269	(707,269)	175,252
16 Parks and Recreation	0	0	90,049	(90,049)	164,742
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	39,877	(39,877)	259,203
19 Police	0	0	428,187	(428,187)	1,117,289
20 Housing	0	0	882,905	(882,905)	917,698
21 Fleet	0	0	(1)	1	0
22 Zoo	0	0	647,535	(647,535)	113,437
23 Debt Service:					
24 Principal	0	0	0	0	0
25 Fiscal Charges on Long Term Debt	0	0	0	0	0
26 Capital Outlay	0	0	2,661,813	(2,661,813)	4,053,758
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>14,521,989</u>	<u>(14,521,989)</u>	<u>10,974,003</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(14,416,736)	14,627,242	(10,799,012)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	12,422,562	12,422,562	13,000,650
30 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	(1,994,174)	(1,994,174)	2,201,638
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>49,376,226</u>	<u>49,376,226</u>	<u>53,520,673</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$47,382,052</u>	<u>\$47,382,052</u>	<u>\$55,722,311</u>

Note 1: As of May 31, 2024, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
Seized Money Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	5,897	5,897	3,008
3 Miscellaneous	0	0	43,413	43,413	51,639
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>49,310</u>	<u>49,310</u>	<u>54,647</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	12,972	(12,972)	453
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>12,972</u>	<u>(12,972)</u>	<u>453</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	36,338	36,338	54,194
<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	36,338	36,338	54,194
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>312,143</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$304,651</u>	<u>\$304,651</u>	<u>\$366,337</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Franchise Fee Collection Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	392,707	\$392,707	\$52,209
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>392,707</u>	<u>392,707</u>	<u>52,209</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	392,707	392,707	52,209
<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	392,707	392,707	52,209
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>609,481</u>	<u>609,481</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,188</u>	<u>\$1,002,188</u>	<u>\$52,208</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  
Street Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	May 31, 2023 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$7,850,897	\$3,271,207	\$3,297,646	\$26,439	\$3,099,992
2 Licenses and permits	18,100	7,542	18,090	10,548	0
3 Intergovernmental	17,371,100	7,237,958	6,992,464	(245,494)	7,025,403
4 Charges for services	36,900	15,375	20,100	4,725	23,831
5 Investment income	531,600	221,500	339,614	118,114	191,720
6 Miscellaneous	37,000	15,417	26,588	11,171	24,781
7 <b>TOTAL REVENUES</b>	<u>25,845,597</u>	<u>10,768,999</u>	<u>10,694,502</u>	<u>(74,497)</u>	<u>10,365,727</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,162,233	1,317,597	1,259,276	58,321	1,163,487
9 Operations Administration	617,397	257,249	230,427	26,822	221,866
10 Street & Drainage Maintenance	8,713,707	3,630,711	3,567,158	63,553	2,996,461
11 Storm Drainage Maintenance	1,298,796	541,165	426,178	114,987	415,437
12 Work Pool	140,769	58,654	24,088	34,566	32,273
13 Resource Control & Scheduling	405,362	168,901	156,311	12,590	165,778
14 Control Devices	1,076,427	448,511	517,796	(69,285)	464,566
15 Signals	961,667	400,695	553,533	(152,838)	340,025
16 Parking Meters	143,994	59,998	49,910	10,088	61,373
17 Civil Engineering	1,699,085	707,952	601,168	106,784	645,712
18 Traffic Engineering	3,800,347	1,583,478	1,350,670	232,808	1,329,377
19 Parking Enforcement	340,296	141,790	107,463	34,327	98,325
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 <b>TOTAL EXPENDITURES</b>	<u>22,360,080</u>	<u>9,316,700</u>	<u>8,846,561</u>	<u>470,139</u>	<u>7,937,263</u>
22 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,485,517	1,452,299	1,847,941	395,642	2,428,464
<b>OTHER FINANCING SOURCES (USES):</b>					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	118,333	284,000	165,667	284,000
25 Transfers Out	(2,874,217)	(1,197,590)	(2,874,217)	(1,676,627)	(2,827,217)
26 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	895,300	373,042	(742,276)	(1,115,318)	(114,753)
27 <b>BEGINNING FUND BALANCE</b>	<u>27,754,950</u>	<u>27,754,950</u>	<u>27,754,950</u>	<u>0</u>	<u>23,750,205</u>
28 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$28,650,250</u>	<u>\$28,127,992</u>	<u>\$27,012,674</u>	<u>(\$1,115,318)</u>	<u>\$23,635,452</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The May 31, 2024 fund balance in Fund 205 is \$4,011,846.

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund Special Projects Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 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	13,270	13,270	2,700
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>13,270</u>	<u>13,270</u>	<u>2,700</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	837,113	(837,113)	420,606
6 Capital Outlay	0	0	2,766,182	(2,766,182)	5,920,555
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,603,295</u>	<u>(3,603,295)</u>	<u>6,341,161</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,590,025)	(3,590,025)	(6,338,461)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	2,290,000	2,290,000	2,290,000
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	(1,300,025)	(1,300,025)	(4,048,461)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,821</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,011,846</u>	<u>\$4,011,846</u>	<u>\$1,021,360</u>

Note 1: Fund balance is comprised of 42 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
Special Projects Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$35,114	\$35,114	\$71,771
2 Intergovernmental	0	0	114,400	114,400	96,191
3 Charges for services	0	0	414,355	414,355	384,684
4 Fines and fees	0	0	216,151	216,151	339,195
5 Interest income	0	0	5,758	5,758	2,580
6 Miscellaneous	0	0	717,458	717,458	3,985,671
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,503,236</u>	<u>1,503,236</u>	<u>4,880,092</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	79,303	(79,303)	78,282
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	3,577	(3,577)	142
12 District Court - Second Division (Traffic)	0	0	4,306	(4,306)	7,677
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	40,469	(40,469)	93,464
15 Human Resources	0	0	58,659	(58,659)	10,206
16 Information Technology	0	0	0	0	0
17 Planning	0	0	29,760	(29,760)	99,872
18 Fleet	0	0	168,969	(168,969)	108,589
19 Public Works	0	0	89,877	(89,877)	6,600
20 Parks and Recreation	0	0	396,946	(396,946)	509,148
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	441,790	(441,790)	233,563
23 Police	0	0	37,117	(37,117)	27,585
24 Housing	0	0	213,860	(213,860)	60,003
25 Zoo	0	0	(37,450)	37,450	(105,259)
26 Debt Service:					
27 Principal	0	0	0	0	0
28 Fiscal Charges on Long Term Debt	0	0	0	0	0
29 Capital Outlay	0	0	289,855	(289,855)	452,924
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,817,038</u>	<u>(1,817,038)</u>	<u>1,582,796</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(313,802)	(313,802)	3,297,296
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
34	0	0	(313,802)	(313,802)	3,297,296
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>12,020,299</u>	<u>12,020,299</u>	<u>6,685,483</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,706,497</u>	<u>\$11,706,497</u>	<u>\$9,982,779</u>

Note 1: Fund balance is comprised of 112 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
Emergency 911 Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$204,758	\$204,758	\$42,163
2 Interest income	0	0	60,501	60,501	29,123
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>265,259</u>	<u>265,259</u>	<u>71,286</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	103,115	(103,115)	85,963
6 Debt Service			0	0	0
7 Capital Outlay			0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>103,115</u>	<u>(103,115)</u>	<u>85,963</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	162,144	162,144	(14,677)
<b>OTHER FINANCING SOURCES (USES):</b>					
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>	0	0	162,144	162,144	(14,677)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,854,626</u>	<u>4,854,626</u>	<u>4,193,833</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,016,770</u>	<u>\$5,016,770</u>	<u>\$4,179,156</u>



City of Little Rock, Arkansas  
Monthly Financial Report  
Grant Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$500,641	\$500,641	\$4,071,718
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	5,977	5,977	5,048
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	131,716	131,716	24,686
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>638,364</u>	<u>638,364</u>	<u>4,101,452</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	687,528	(687,528)	4,120,562
7 Public Works	0	0	4,578,734	(4,578,734)	10,837,945
8 Parks & Recreation	0	0	877,248	(877,248)	178,130
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	360,350	(360,350)	33,646
12 Police	0	0	323,504	(323,504)	852,125
13 Housing	0	0	32,261	(32,261)	13,820
14 Capital Outlay	0	0	4,506,021	(4,506,021)	4,071,214
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,365,646</u>	<u>(11,365,646)</u>	<u>20,107,442</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,727,282)	(10,727,282)	(16,005,990)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,727,282)	(10,727,282)	(16,005,990)
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1,179,328)</u>	<u>17,775</u>	<u>28,725</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$11,906,610)</u>	<u>(\$11,906,610)</u>	<u>(\$15,977,265)</u>

Expenditures include:	
Expended	\$1,419,715
Encumbered	<u>9,945,931</u>
	<u>\$11,365,646</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
American Rescue Plan Act Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2023 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,160,197	\$1,160,197	\$895,382
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	17,080	17,080	44,102
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,177,277</u>	<u>1,177,277</u>	<u>939,484</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	2,311,612	(2,311,612)	1,805,787
7 Public Works	0	0	27,938	(27,938)	0
8 Parks & Recreation	0	0	11,400	(11,400)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	186,628	(186,628)	25,830
11 Police	0	0	305,517	(305,517)	261,300
12 Housing	0	0	138,733	(138,733)	206,349
13 Capital Outlay	0	0	3,382,726	(3,382,726)	4,602,600
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>6,364,554</u>	<u>(6,364,554)</u>	<u>6,901,866</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,187,277)	(5,187,277)	(5,962,382)
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(5,187,277)	(5,187,277)	(5,962,382)
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1,271,446)</u>	<u>(1,271,446)</u>	<u>337,658</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$6,458,723)</u>	<u>(\$6,458,723)</u>	<u>(\$5,624,724)</u>

Expenditures include:	
Expended	\$2,632,921
Encumbered	<u>3,731,633</u>
	<u>\$6,364,554</u>

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. The second tranche of funds was received in June 2022. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Community Development Block Grant Fund  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$562,133	\$562,133	\$815,609
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>562,133</u>	<u>562,133</u>	<u>815,609</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	701,241	(701,241)	847,183
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>701,241</u>	<u>(701,241)</u>	<u>847,183</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(139,108)	(139,108)	(31,574)
<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	(139,108)	(139,108)	(31,574)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,083,727</u>	<u>1,083,727</u>	<u>1,123,355</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$944,619</u>	<u>\$944,619</u>	<u>\$1,091,781</u>

Expenditures include:	
Expended	\$526,397
Encumbered	174,844
	<u>\$701,241</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 HIPP Fund  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$655,960	\$655,960	\$329,486
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>655,960</u>	<u>655,960</u>	<u>329,486</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,198,565	(1,198,565)	453,136
7 Capital Outlay	0	0	0	0	25,500
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,198,565</u>	<u>(1,198,565)</u>	<u>478,636</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(542,605)	(542,605)	(149,150)
<b>OTHER FINANCING SOURCES (USES):</b>					
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>	0	0	(542,605)	(542,605)	(149,150)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,768</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$539,977</u>	<u>\$539,977</u>	<u>\$1,474,618</u>

Expenditures include:	
Expended	\$836,704
Encumbered	<u>361,861</u>
	<u>\$1,198,565</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
NHSP Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$25,261	\$25,261	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	100,418
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>25,261</u>	<u>25,261</u>	<u>100,418</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	32,400	(32,400)	108,055
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>32,400</u>	<u>(32,400)</u>	<u>108,055</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,139)	(7,139)	(7,637)
<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>	0	0	(7,139)	(7,139)	(7,637)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,760</u>	<u>\$7,760</u>	<u>\$10,609</u>

Expenditures include:	
Expended	\$25,000
Encumbered	<u>7,400</u>
	<u>\$32,400</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Short Term Capital Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	16,847	16,847	61,513
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>16,847</u>	<u>16,847</u>	<u>61,513</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	102,000
9 Police	0	0	10,986	(10,986)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	1,104,923	(1,104,923)	7,520,499
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,115,909</u>	<u>(1,115,909)</u>	<u>7,622,548</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,099,062)	(1,099,062)	(7,561,035)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Temporary Note Proceeds	0	0	1,056,800	1,056,800	7,400,000
15 Capital Lease	0	0	0	0	0
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	(42,262)	(42,262)	(161,035)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,415,179</u>	<u>1,415,179</u>	<u>1,955,601</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,372,917</u>	<u>\$1,372,917</u>	<u>\$1,794,566</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2012-2021 Capital Project Fund  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	268,238	268,238	536,107
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>268,238</u>	<u>268,238</u>	<u>536,107</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	900,000	(900,000)	1,399,936
6 Housing	0	0	0	0	0
7 Public Works	0	0	40,629	(40,629)	3,955,277
8 Parks and Recreation	0	0	113,021	(113,021)	829,500
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	2,064,432
11 Fleet	0	0	0	0	8,152
12 Zoo	0	0	1,163,792	(1,163,792)	301,461
13 Capital Outlay	0	0	9,287,712	(9,287,712)	0
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,505,154</u>	<u>(11,505,154)</u>	<u>8,558,757</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(11,236,916)	(11,236,916)	(8,022,651)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
19 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(11,236,916)	(11,236,916)	(8,022,651)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>24,445,355</u>	<u>24,445,355</u>	<u>42,278,073</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$13,208,439</u>	<u>\$13,208,439</u>	<u>\$34,255,422</u>

Expenditures include:	
Expended	\$3,516,620
Encumbered	<u>7,988,534</u>
Total	<u>\$11,505,154</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2015 Library Improvement Bond  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$2,783	\$2,783	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,783</u>	<u>2,783</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 General Government	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	2,783	2,783	0
<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	2,783	2,783	0
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>278,522</u>	<u>283,427</u>	<u>270,810</u>
15 <b>ENDING FUND BALANCE</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$281,305</u></u>	<u><u>\$281,305</u></u>	<u><u>\$270,810</u></u>

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



City of Little Rock, Arkansas  
 Monthly Financial Report  
 2018 Capital Improvement Bonds  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$35,962	\$35,962	\$73,813
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>35,962</u>	<u>35,962</u>	<u>73,813</u>
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	0	0	1,520,361	(1,520,361)	3,332,301
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,520,361</u>	<u>(1,520,361)</u>	<u>3,332,301</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,484,399)	(1,484,399)	(3,258,488)
<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>	<u>0</u>	<u>0</u>	<u>(1,484,399)</u>	<u>(1,484,399)</u>	<u>(3,258,488)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>2,228,813</u>	<u>2,228,813</u>	<u>4,338,978</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$744,414</u>	<u>\$744,414</u>	<u>\$1,080,490</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of May 31, 2024, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas  
Monthly Financial Report  
TIF - Port Authority Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,040	2,040	1,590
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,040</u>	<u>2,040</u>	<u>1,590</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	2,040	2,040	1,590
<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	2,040	2,040	1,590
12 <b>BEGINNING FUND BALANCE</b>	0	0	182,929	182,929	216,788
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$184,969</u>	<u>\$184,969</u>	<u>\$218,378</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Library Construction Bonds, Series 2022  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$509,316	\$509,316	\$436,116
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>509,316</u>	<u>509,316</u>	<u>436,116</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	3,761,771	(3,761,771)	33,834
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,761,771</u>	<u>(3,761,771)</u>	<u>33,834</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,252,455)	(3,252,455)	402,282
<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 Cost of Issuance	0	0	0	0	0
11 Other, net	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	(3,252,455)	(3,252,455)	402,282
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$22,347,664</u>	<u>\$22,347,664</u>	<u>\$25,953,851</u>

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

City of Little Rock, Arkansas  
Monthly Financial Report  
2022 Capital Improvement Bonds  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,216,035	\$1,216,035	\$898,422
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,216,035</u>	<u>1,216,035</u>	<u>898,422</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	2,838,437	(2,838,437)	2,188,222
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	6,795,416	(6,795,416)	0
7 Parks Capital Outlay	0	0	2,803,732	(2,803,732)	0
8 Zoo Capital Outlay	0	0	769,582	(769,582)	0
9 Fire Capital Outlay	0	0	15,389,522	(15,389,522)	9,746,656
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>28,596,689</u>	<u>(28,596,689)</u>	<u>11,934,878</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(27,380,654)	(27,380,654)	(11,036,456)
<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>	<u>0</u>	<u>0</u>	<u>(27,380,654)</u>	<u>(27,380,654)</u>	<u>(11,036,456)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,393</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$27,852,298</u>	<u>\$27,852,298</u>	<u>\$47,203,937</u>

Expenditures include:	
Expended	\$5,171,409
Encumbered	<u>23,425,280</u>
<b>Total</b>	<u>\$28,596,689</u>

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

City of Little Rock, Arkansas  
Monthly Financial Report  
2018 Hotel Gross Receipts Tax  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$109	\$109	\$67
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>109</u>	<u>109</u>	<u>67</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	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	109	109	67
<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	109	109	67
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,465</u>	<u>9,465</u>	<u>8,988</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,574</u>	<u>\$9,574</u>	<u>\$9,055</u>

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

City of Little Rock, Arkansas  
Monthly Financial Report  
2015 Library Improvement Bonds Debt Service Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	3,829	3,829	275
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,829</u>	<u>3,829</u>	<u>275</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	3,829	3,829	275
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	3,829	3,829	(324,050)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>323,002</u>	<u>323,002</u>	<u>506,053</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$326,831</u>	<u>\$326,831</u>	<u>\$182,003</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2022A & 2022B Capital Improvement Bonds Debt Service Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$6,859,604	\$6,859,604	\$6,482,645
2 Interest Income	0	0	151,416	151,416	1,521
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,011,020</u>	<u>7,011,020</u>	<u>6,484,166</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	11,721,881	(11,721,881)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,721,881</u>	<u>(11,721,881)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,710,861)	(4,710,861)	6,484,166
<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	(4,710,861)	(4,710,861)	6,484,166
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,244,199</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,533,338</u>	<u>(\$4,710,861)</u>	<u>\$6,484,166</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2013 & 2018 Capital Improvement Bonds Debt Service Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	852	852	1,664
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>852</u>	<u>852</u>	<u>1,664</u>
<b>EXPENDITURES:</b>					
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	852	852	1,664
<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	852	852	1,664
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,141</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,993</u>	<u>\$852</u>	<u>\$1,664</u>



City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Capital Improvement Refunding Revenue Bond  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$984,819	\$984,819	\$984,820
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,942	4,942	3,741
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>989,761</u>	<u>989,761</u>	<u>988,561</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	250,125	(250,125)	264,825
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>250,125</u>	<u>(250,125)</u>	<u>264,825</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	739,636	739,636	723,736
<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	0
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	739,636	739,636	723,736
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>853,906</u>	<u>853,906</u>	<u>17,866</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,593,542</u>	<u>\$1,593,542</u>	<u>\$741,602</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$213,741
2 Interest Income	0	0	11,954	11,954	7,534
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>11,954</u>	<u>11,954</u>	<u>221,275</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	477,450	(477,450)	259,200
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>477,450</u>	<u>(477,450)</u>	<u>259,200</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(465,496)	(465,496)	(37,925)
<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	(465,496)	(465,496)	(37,925)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,270</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$347,484</u>	<u>\$347,484</u>	<u>\$542,345</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2017 Library Refunding Bond Fund  
 For the Period Ended May 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	246
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	246
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	(324,079)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>251</u>	<u>251</u>	<u>324,325</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$251</u>	<u>\$251</u>	<u>\$246</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.

City of Little Rock, Arkansas  
Monthly Financial Report  
2022 Library Construction and Refunding Bonds - Debt Service Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$2,981,532	\$2,981,532	\$2,791,740
2 Interest income	0	0	82,825	82,825	6,881
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,064,357</u>	<u>3,064,357</u>	<u>2,798,621</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,508,000	(4,508,000)	476,740
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,508,000</u>	<u>(4,508,000)</u>	<u>476,740</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,443,643)	(1,443,643)	2,321,881
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Transfer 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>	0	0	(1,443,643)	(1,443,643)	2,321,881
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,897,724</u>	<u>5,897,724</u>	<u>476,783</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,454,081</u>	<u>\$4,454,081</u>	<u>\$2,798,664</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.

City of Little Rock, Arkansas  
Monthly Financial Report  
Hotel Tax Revenue  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,064,271	\$1,064,271	\$1,127,226
2 Interest Income	0	0	18,723	18,723	11,927
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,082,994</u>	<u>1,082,994</u>	<u>1,139,153</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	0	0	0
6 Contracts	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,082,994	1,082,994	1,139,153
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	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	1,082,994	1,082,994	1,139,153
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,298,002</u>	<u>1,298,002</u>	<u>704,571</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,380,996</u>	<u>\$2,380,996</u>	<u>\$1,843,724</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Fleet Services Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,555,988	\$7,731,662	\$6,285,970	(\$1,445,692)	\$5,816,037
2 Interest Income	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,555,988</u>	<u>7,731,662</u>	<u>6,285,970</u>	<u>(1,445,692)</u>	<u>5,816,037</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,435,076	1,847,948	1,676,035	171,913	1,479,525
5 Supplies and materials	8,221,280	3,425,533	2,587,529	838,004	2,534,678
6 Services and other expenses	4,291,892	1,788,288	926,565	861,723	1,792,089
7 Repairs and maintenance	1,385,740	577,392	405,026	172,366	420,275
8 Depreciation and amortization	242,000	100,833	172,767	(71,934)	138,936
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,575,988</u>	<u>7,739,995</u>	<u>5,767,922</u>	<u>1,972,073</u>	<u>6,365,503</u>
10 <b>OPERATING INCOME/(LOSS)</b>	(20,000)	(8,333)	518,048	526,381	(549,466)
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	8,333	0	(8,333)	9,197
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>518,048</u>	<u>518,048</u>	<u>(540,269)</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>518,048</u>	<u>518,048</u>	<u>(540,269)</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	3,055,527	3,055,527	3,055,527	0	5,139,786
19 <b>CHANGE IN ACCOUNTING PRINCIPAL - GASB 87</b>	0	0	0	0	0
20 <b>BEGINNING NET POSITION, RESTATED</b>	<u>3,055,527</u>	<u>3,055,527</u>	<u>3,055,527</u>	<u>0</u>	<u>5,139,786</u>
19 <b>ENDING NET POSITION</b>	<u>\$3,055,527</u>	<u>\$3,055,527</u>	<u>\$3,573,575</u>	<u>\$518,048</u>	<u>\$4,599,517</u>

Analysis of Net Position

Cash	(\$128,797)
Receivable	24,033
Inventory	684,098
Capital Assets, net	2,778,947
Other Assets	1,124,605
Deferred Outflows	687,795
Liabilities	(1,552,504)
Deferred Inflows	(44,602)
<b>Net Position</b>	<u>\$3,573,575</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Vehicle Storage Facility Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$7,400	\$3,083	\$3,645	\$562	\$6,660
2 Charges for services	2,220,700	925,292	999,709	74,417	947,889
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,228,100</u>	<u>928,375</u>	<u>1,003,354</u>	<u>74,979</u>	<u>954,549</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	840,220	350,092	352,756	(2,664)	289,884
6 Supplies and materials	120,348	50,145	16,748	33,397	12,770
7 Services and other expenses	783,725	326,552	306,449	20,103	290,306
8 Repairs and maintenance	454,546	189,394	24,382	165,012	9,622
9 Depreciation and amortization	9,615	4,006	196,465	(192,459)	483
10 Refunds	0	0	1,064	(1,064)	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>2,208,454</u>	<u>920,189</u>	<u>897,864</u>	<u>23,389</u>	<u>603,065</u>
12 <b>OPERATING INCOME/(LOSS)</b>	19,646	8,186	105,490	98,368	351,484
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	37,900	15,792	29,597	13,805	14,624
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>57,546</u>	<u>23,978</u>	<u>135,087</u>	<u>112,174</u>	<u>366,108</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>57,546</u>	<u>23,978</u>	<u>135,087</u>	<u>112,174</u>	<u>366,108</u>
20 <b>BEGINNING NET POSITION</b>	<u>2,100,864</u>	<u>2,100,864</u>	<u>2,100,864</u>	<u>0</u>	<u>1,445,337</u>
21 <b>ENDING NET POSITION</b>	<u>\$2,158,410</u>	<u>\$2,124,842</u>	<u>\$2,235,951</u>	<u>\$112,174</u>	<u>\$1,811,445</u>

Analysis of Net Position

Cash	\$2,569,968
Receivable	9,220
Inventory	0
Capital Assets, net	94,257
Other Assets	0
Deferred Outflows	114,633
Liabilities	(544,694)
Deferred Inflows	(7,433)
<b>Net Position</b>	<u>\$2,235,951</u>





City of Little Rock, Arkansas  
Monthly Financial Report  
Rivermarket Garage Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	May 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$971,795	\$404,915	\$286,200	(\$118,715)	\$358,495
2 RiverMarket Parking	766,000	319,167	240,000	(79,167)	315,265
3 Business Licenses	340,400	141,833	222,459	80,626	336,993
4 Street Repairs	535,500	223,125	56,668	(166,457)	304,170
5 Parking Meters	470,800	196,167	232,637	36,470	207,677
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>3,084,495</u>	<u>1,285,206</u>	<u>1,037,964</u>	<u>(247,242)</u>	<u>1,522,600</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	176,800	73,667	220,250	(146,583)	248,629
9 Supplies and materials	25,000	10,417	8,250	2,167	10,029
10 Repairs and maintenance	60,000	25,000	9,000	16,000	10,883
11 Services and other expenses	684,219	285,091	165,730	119,361	183,493
12 Depreciation and amortization	220,200	91,750	18,350	73,400	91,744
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,166,219</u>	<u>485,925</u>	<u>421,580</u>	<u>64,345</u>	<u>544,778</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,918,276</u>	<u>799,282</u>	<u>616,384</u>	<u>(182,898)</u>	<u>977,822</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	108,820	45,342	80,970	35,628	51,356
16 Debt Service	(29,626)	(12,344)	(12,377)	(33)	(12,377)
17 Interest expense	(185,063)	(77,110)	(84,673)	(7,563)	(99,151)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,812,407</u>	<u>755,170</u>	<u>600,304</u>	<u>(154,866)</u>	<u>917,650</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>1,812,407</u>	<u>755,170</u>	<u>600,304</u>	<u>(154,866)</u>	<u>917,650</u>
<b>24 BEGINNING NET POSITION</b>	<u>6,871,864</u>	<u>6,871,864</u>	<u>6,871,864</u>	<u>0</u>	<u>5,834,767</u>
<b>25 ENDING NET POSITION</b>	<u>\$8,684,271</u>	<u>\$7,627,034</u>	<u>\$7,472,168</u>	<u>(\$154,866)</u>	<u>\$6,752,417</u>

Analysis of Net Position

Cash	
Operating	\$4,496,929
Debt Reserve	1,814,716
Receivable	686,088
Inventory	-
Capital Assets, net	4,771,419
Other Assets	4,672,307
Liabilities	(4,530,979)
Deferred Inflows	(4,438,312)
<b>Net Position</b>	<u>\$7,472,168</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.

City of Little Rock, Arkansas  
Monthly Financial Report  
Police Pension and Relief Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	0
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,020,074</u>	<u>1,020,074</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,020,074</u>	<u>\$1,671,818</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013. Net position reflects the balance in an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas  
Monthly Financial Report  
Fire Relief and Pension Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	0	0
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,031,301</u>	<u>1,031,301</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,031,301</u>	<u>\$1,683,045</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018. Net position reflects the balance of an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
Non-Uniform Defined Benefit Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	500,000
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	17,559	17,559
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>17,559</u>	<u>17,559</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(102,426)	(102,426)
7	Realized gain (loss) on the sale of investments	0	0	109,171	109,171
8	Interest and dividends	0	0	120,500	120,500
9		<u>0</u>	<u>0</u>	<u>127,245</u>	<u>127,245</u>
10	Less investment expense	0	0	(4,659)	(4,659)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>122,586</u>	<u>122,586</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>140,145</u>	<u>140,145</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	494,580	(494,580)
14	Administrative expenses	0	0	21,842	(21,842)
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>516,422</u>	<u>(516,422)</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(376,277)</u>	<u>(376,277)</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,203,750</u>	<u>\$11,203,750</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.

City of Little Rock, Arkansas  
Monthly Financial Report  
Non-Uniform Defined Contribution Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$4,575	\$4,575	\$2,135
2	Plan members	0	0	883	883	1,068
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	21,454	21,454	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>26,912</u>	<u>26,912</u>	<u>3,203</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(1,911)	(1,911)	(78,467)
7	Realized gain (loss) on the sale of investments	0	0	0	0	108,428
8	Interest and dividends	0	0	130,378	130,378	65,729
9		<u>0</u>	<u>0</u>	<u>128,467</u>	<u>128,467</u>	<u>95,690</u>
10	Less investment expense	0	0	(11,886)	(11,886)	(11,357)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>116,581</u>	<u>116,581</u>	<u>84,333</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>143,493</u>	<u>143,493</u>	<u>87,536</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	339,422	(339,422)	939,085
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	8,939	(8,939)	13,891
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>348,361</u>	<u>(348,361)</u>	<u>952,976</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(204,868)</u>	<u>(204,868)</u>	<u>(865,440)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,347,761</u>	<u>8,347,761</u>	<u>8,952,573</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,142,893</u>	<u>\$8,142,893</u>	<u>\$8,087,133</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas  
Monthly Financial Report  
401 (a) Pension Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$36,674	\$36,674	\$121,622
2	Plan members	0	0	30,150	30,150	30,707
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>66,824</u>	<u>66,824</u>	<u>152,329</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	533,123	533,123	407,735
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	259	259	385
9		<u>0</u>	<u>0</u>	<u>533,382</u>	<u>533,382</u>	<u>408,120</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>533,382</u>	<u>533,382</u>	<u>408,120</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>600,206</u>	<u>600,206</u>	<u>560,449</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	23,036	(23,036)	500,291
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	25
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>23,036</u>	<u>(23,036)</u>	<u>500,316</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>577,170</u>	<u>577,170</u>	<u>60,133</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,123,260</u>	<u>7,123,260</u>	<u>6,925,272</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,700,430</u>	<u>\$7,700,430</u>	<u>\$6,985,405</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  
Preliminary Monthly Financial Report  
2014 Defined Benefit Plan  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$1,925,981	\$1,925,981	\$2,137,915
2	Plan members	0	0	973,182	973,182	1,031,708
3	Participant Directed Transfer	0	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	(40,139)	(40,139)	0
6	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>2,859,024</u>	<u>2,859,024</u>	<u>3,169,623</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	614,919	614,919	521,979
8	Realized gain (loss) on the sale of investments	0	0	(273,310)	(273,310)	(271,681)
9	Interest and dividends	0	0	1,064,843	1,064,843	954,008
10		<u>0</u>	<u>0</u>	<u>1,406,452</u>	<u>1,406,452</u>	<u>1,204,306</u>
11	Less investment expense	0	0	(51,901)	(51,901)	(128,856)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,354,551</u>	<u>1,354,551</u>	<u>1,075,450</u>
13	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>4,213,575</u>	<u>4,213,575</u>	<u>4,245,073</u>
<b>DEDUCTIONS:</b>						
14	Benefits paid directly to participants	0	0	1,193,339	(1,193,339)	1,038,295
15	Administrative expenses	0	0	234,606	(234,606)	127,621
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,427,945</u>	<u>(1,427,945)</u>	<u>1,165,916</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>2,785,630</u>	<u>2,785,630</u>	<u>3,079,157</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>102,820,177</u>	<u>102,820,177</u>	<u>88,295,003</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$105,605,807</u>	<u>\$105,605,807</u>	<u>\$91,374,160</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  
Health Management Trust Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	201,884	288,642
7	Realized gain (loss) on the sale of investments	0	0	6,233	(22,350)
8	Interest and dividends	0	0	98,232	96,996
9		<u>0</u>	<u>0</u>	<u>306,349</u>	<u>363,288</u>
10	Less investment expense	0	0	(55,354)	(46,269)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>250,995</u>	<u>317,019</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>250,995</u>	<u>317,019</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>250,995</u>	<u>317,019</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,239,249</u>	<u>9,253,419</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,490,244</u>	<u>\$9,570,438</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.



City of Little Rock, Arkansas  
Monthly Financial Report  
Courts Trust Fund  
For the Period Ended May 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>May 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
1	\$0	\$0	\$1,350,788	\$1,350,788	\$1,263,384
2	0	0	9,117	9,117	2,177
3	0	0	0	0	0
4	<b>Total Additions</b>	<b>0</b>	<b>1,359,905</b>	<b>1,359,905</b>	<b>1,265,561</b>
<b>DEDUCTIONS:</b>					
5	0	0	1,359,905	(1,359,905)	1,265,561
6	0	0	0	0	0
7	<b>Total Deductions</b>	<b>0</b>	<b>1,359,905</b>	<b>1,359,905</b>	<b>1,265,561</b>
8	<b>NET INCREASE (DECREASE) in NET POSITION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9	<b>NET POSITION, BEGINNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	<b>NET POSITION, ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 29, 2024.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended May 31, 2024

<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	\$1,352,627	\$1,078,312	\$14,447,044	\$29,876,624	\$758,444		\$47,513,051	\$3,005,880
108 General - Special Projects	20,358			537,380			557,738	6,605,370
110 Seized Money			505,285				505,285	3,575
140 Franchise Fee Collection							0	0
200 Street				4,987,465			4,987,465	198,553
205 Street - Special Projects							0	2,253,592
210 Special Projects				19,542			19,542	442,520
220 911							0	0
230 CDBG							0	174,844
240 HIPP							0	361,861
250 NHSP							0	7,400
270 Grants	180,816			1,329,436			1,510,252	9,945,931
271 American Rescue Plan Act				20,962,131			20,962,131	3,731,633
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	226,871
326 2012-2021 Capital Project Fund	351,849						351,849	7,988,534
331 2018 Capital Improvement Bond							0	907,524
332 2022 Capital Improvement Bond							0	23,425,280
352 TIF - Port Authority				6,157			6,157	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR				10,417,202			10,417,202	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				982,508			982,508	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	(87,192)			4,545,937			4,458,745	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,552,504			44,602		1,597,106	0
601 Vehicle Storage Facility	85,603	269,653	34,822	154,616	7,433		552,127	0
603 Waste Disposal	241,446	1,971,181	9,474,600		59,470		11,746,697	0
612 Rivermarket Garage Fund	364,000		86,672	285,307	4,438,312	3,795,000	8,969,291	0
800 Police Pension							0	0
801 Fire Pension							0	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
850 Courts	34,419		745,140				779,559	0
940 Accounts Payable Clearing Fund	(633,500)						(633,500)	0
Totals	\$1,910,426	\$4,871,650	\$25,293,563	\$74,104,305	\$5,308,261	\$3,795,000	\$115,283,205	\$59,279,368

**SUMMARY OF BOND INDEBTEDNESS**  
For the Period Ended May 31, 2024

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 5/31/2024</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$915,000	\$0	\$0	\$450,000	\$465,000	\$27,450
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	2,315,000	1,250,000	37,205,000	943,000
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	0	5,455,000	48,055,000	1,081,906
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	5,055,000	0	0	126,375
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,795,000	0	0	0	3,795,000	100,568
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	12,325,000	0	0	0	12,325,000	248,625
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%	29,760,000	0	0	0	29,760,000	0
<b>TEMPORARY NOTE</b>										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	1,180,853	0	0	0	1,180,853	0
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	3,584,691	0	0	0	3,584,691	0
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	7,400,000	0	1,374,583	0	6,025,417	273,800
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	0	1,056,800	0	0	1,056,800	0
<b>Grand Total</b>		<u>\$195,225,000</u>			<u>\$158,295,544</u>	<u>\$1,056,800</u>	<u>\$8,744,583</u>	<u>\$7,155,000</u>	<u>\$143,452,761</u>	<u>\$2,801,724</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Definitions  
For the Period Ended May 31, 2024  
(Unaudited)

The reports included in this document are Fund Financial Statements. The financial reports for all governmental funds are prepared using the modified accrual basis of accounting. Governmental funds include the General Fund, which is the government's primary operating fund; Special Revenue Funds, which account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, which are legally restricted to expenditures for specified purposes such as various grants and the Street Fund; Capital Projects Funds, which account for the use of bond proceeds, short-term financing, and other revenues restricted for capital projects; and Debt Service Funds which are used to account for the accumulation of resources restricted for, and the payment of, general long-term debt principal, interest and related costs. The financial reports for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Proprietary funds include the Vehicle Storage Fund, the Waste Disposal Fund, and the RiverMarket Parking Garages Fund. Fiduciary Funds represent funds held in trust for the Police Pension, Fire Pension, Nonuniformed Employees' Defined Contribution Plan, Nonuniformed Employees' Defined Benefit Pension Plan, 2014 Defined Benefit Plan, the 401(a) Money Purchase and Trust Retirement Fund, and the Health Management Trust Fund.

*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 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.

*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.

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.