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City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended June 30, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2023 Unaudited
REVENUES:					
1 General property taxes	\$37,892,783	\$18,946,392	\$16,630,413	(\$2,315,979)	\$15,882,967
2 Sales taxes	143,278,161	71,639,081	69,403,994	(2,235,087)	67,979,790
3 Licenses and permits	13,856,800	6,928,400	10,741,270	3,812,870	10,263,082
4 Intergovernmental	11,952,066	5,976,033	0	(5,976,033)	32,407
5 Charges for services	11,157,154	5,578,577	6,389,843	811,266	6,432,018
6 Fines and fees	1,882,900	941,450	635,837	(305,613)	950,007
7 Utility franchise fees	32,591,550	16,295,775	15,725,597	(570,178)	15,355,117
8 Investment income	1,126,300	563,150	2,922,703	2,359,553	560,612
9 Miscellaneous	1,102,700	551,350	443,449	(107,901)	538,075
10 TOTAL REVENUES	<u>254,840,414</u>	<u>127,420,207</u>	<u>122,893,106</u>	<u>(4,527,101)</u>	<u>117,994,075</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,773,298	15,386,649	12,318,706	3,067,943	11,529,691
12 Board of Directors	395,993	197,997	208,293	(10,297)	183,051
13 Community Programs	241,193	120,597	76,750	43,847	125,447
14 City Attorney	2,634,675	1,317,338	1,245,252	72,086	1,059,076
15 District Court - First Division (Criminal)	1,478,562	739,281	718,951	20,330	643,578
16 District Court - Third Division (Environmental)	638,092	319,046	305,820	13,226	273,631
17 District Court - Second Division (Traffic)	1,359,175	679,588	689,003	(9,416)	649,397
18 Finance	5,168,493	2,584,247	2,234,467	349,780	2,254,295
19 Human Resources	2,728,651	1,364,326	1,570,255	(205,930)	1,170,446
20 Information Technology	8,035,325	4,017,663	4,130,761	(113,099)	3,535,335
21 Planning and Development	3,574,470	1,787,235	1,737,291	49,944	1,603,654
22 TOTAL GENERAL GOVERNMENT	<u>57,027,927</u>	<u>28,513,964</u>	<u>25,235,549</u>	<u>3,278,415</u>	<u>23,027,601</u>
23 PUBLIC WORKS	1,158,757	579,379	539,316	40,063	517,194
24 PARKS & RECREATION	11,248,924	5,624,462	5,411,731	212,731	5,206,287
25 RIVERMARKET	1,119,224	559,612	524,672	34,940	479,154
26 GOLF	1,728,004	864,002	1,102,238	(238,236)	893,226
27 JIM DAILEY FITNESS & AQUATICS	888,509	444,255	569,612	(125,358)	453,960
28 ZOO	7,209,681	3,604,841	3,994,327	(389,487)	3,856,087
29 FIRE	55,003,287	27,501,644	29,357,768	(1,856,125)	28,317,553
30 POLICE	86,594,335	43,297,168	42,001,009	1,296,159	39,289,291
31 911 OPERATIONS	4,635,019	2,317,510	2,545,483	(227,974)	2,054,458
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,582,660	3,791,330	3,642,681	148,649	3,007,790
33 DEBT SERVICE:					
34 Principal	3,740,323	1,870,162	1,374,583	495,579	0
35 Fiscal Charges on Long Term Debt	330,584	165,292	273,800	(108,508)	0
36 CAPITAL OUTLAY	63,325	31,663	26,459	5,204	42,079
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>238,330,559</u>	<u>119,165,280</u>	<u>116,599,228</u>	<u>2,566,052</u>	<u>107,144,680</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>16,509,855</u>	<u>8,254,928</u>	<u>6,293,878</u>	<u>(7,093,153)</u>	<u>10,849,395</u>
OTHER FINANCING SOURCES/(USES):					
40 LEASES	0	0	0	0	0
41 CARRYOVER - PRIOR YEAR		0	0	0	0
42 TRANSFERS IN	2,669,807	1,334,904	1,462,307	127,404	1,564,826
43 TRANSFERS OUT	(19,179,662)	(9,589,831)	(19,179,662)	(9,589,831)	(13,061,650)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
44 EXPENDITURES AND OTHER FINANCING USES	0	0	(11,423,477)	(16,555,580)	(647,429)
45 BEGINNING FUND BALANCE	<u>42,317,955</u>	<u>42,317,955</u>	<u>42,317,955</u>	<u>0</u>	<u>29,571,543</u>
46 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$42,317,955</u>	<u>\$42,317,955</u>	<u>\$30,894,478</u>	<u>(\$16,555,580)</u>	<u>\$28,924,114</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,808,118.

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 June 30, 2024 fund balance in Fund 108 is \$51,136,826.
The June 30, 2024 fund balance in Fund 110 is \$257,251.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$11,308	\$11,308	\$96,424
2 Fines and fees	0	0	44,908	44,908	20,728
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	74,704	74,704	86,158
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>130,920</u>	<u>130,920</u>	<u>203,310</u>
EXPENDITURES:					
7 Executive Administration	0	0	3,850,871	(3,850,871)	1,368,816
8 City Attorney	0	0	0	0	0
9 Finance	0	0	(72,149)	72,149	27,404
10 Information Technology	0	0	223,838	(223,838)	300,804
12 Human Resources	0	0	330,786	(330,786)	98,530
13 Planning	0	0	126,164	(126,164)	43,824
14 Community Programs	0	0	5,619,717	(5,619,717)	3,336,348
15 Public Works	0	0	794,904	(794,904)	246,942
16 Parks and Recreation	0	0	754,952	(754,952)	311,881
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	34,882	(34,882)	262,427
19 Police	0	0	578,187	(578,187)	1,121,727
20 Housing	0	0	989,738	(989,738)	972,389
21 Fleet	0	0	0	0	0
22 Zoo	0	0	648,731	(648,731)	128,395
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	2,910,656	(2,910,656)	4,663,391
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>17,391,277</u>	<u>(17,391,277)</u>	<u>12,882,878</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(17,260,357)	17,522,197	(12,679,568)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	19,020,958	19,020,958	13,006,308
30 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	1,760,601	1,760,601	326,740
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>49,376,225</u>	<u>49,376,225</u>	<u>53,225,661</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$51,136,826</u>	<u>\$51,136,826</u>	<u>\$53,552,401</u>

Note 1: As of June 30, 2024, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	7,016	7,016	4,032
3 Miscellaneous	0	0	43,413	43,413	104,372
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>50,429</u>	<u>50,429</u>	<u>108,404</u>
EXPENDITURES:					
5 Police	0	0	61,491	(61,491)	453
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>61,491</u>	<u>(61,491)</u>	<u>453</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,062)	(11,062)	107,951
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	(11,062)	(11,062)	107,951
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>312,143</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$257,251</u>	<u>\$257,251</u>	<u>\$420,094</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	24,946	\$24,946	\$291,563
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>24,946</u>	<u>24,946</u>	<u>291,563</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	24,946	24,946	291,563
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	24,946	24,946	291,563
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>609,481</u>	<u>609,481</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$634,427</u>	<u>\$634,427</u>	<u>\$291,562</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 General property taxes	\$7,850,897	\$3,925,449	\$3,438,928	(\$486,521)	\$3,280,230
2 Licenses and permits	18,100	9,050	17,290	8,240	18,090
3 Intergovernmental	17,371,100	8,685,550	8,424,579	(260,971)	8,414,862
4 Charges for services	36,900	18,450	22,000	3,550	25,853
5 Investment income	531,600	265,800	1,659,424	1,393,624	261,492
6 Miscellaneous	37,000	18,500	26,588	8,088	28,546
7 TOTAL REVENUES	<u>25,845,597</u>	<u>12,922,799</u>	<u>13,588,809</u>	<u>666,011</u>	<u>12,029,073</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,162,233	1,581,117	1,499,093	82,024	1,421,536
9 Operations Administration	617,397	308,699	272,782	35,917	267,870
10 Street & Drainage Maintenance	8,713,707	4,356,854	4,218,936	137,918	3,545,683
11 Storm Drainage Maintenance	1,298,796	649,398	502,392	147,006	515,719
12 Work Pool	140,769	70,385	27,939	42,446	38,722
13 Resource Control & Scheduling	405,362	202,681	189,344	13,337	196,830
14 Control Devices	1,076,427	538,214	603,251	(65,038)	584,088
15 Signals	961,667	480,834	655,176	(174,343)	426,793
16 Parking Meters	143,994	71,997	55,202	16,795	72,451
17 Civil Engineering	1,699,085	849,543	681,026	168,517	742,748
18 Traffic Engineering	3,800,347	1,900,174	1,864,010	36,164	1,624,165
19 Parking Enforcement	340,296	170,148	126,880	43,268	122,914
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 TOTAL EXPENDITURES	<u>22,360,080</u>	<u>11,180,040</u>	<u>10,698,614</u>	<u>481,426</u>	<u>9,562,102</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,485,517	1,742,759	2,890,195	1,147,437	2,466,971
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	142,000	284,000	142,000	284,000
25 Transfers Out	(2,874,217)	(1,437,109)	(2,874,217)	(1,437,109)	(2,827,217)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	895,300	447,650	299,978	(147,672)	(76,246)
27 BEGINNING FUND BALANCE	<u>27,773,048</u>	<u>27,773,048</u>	<u>27,773,048</u>	<u>0</u>	<u>23,750,205</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$28,668,348</u>	<u>\$28,220,698</u>	<u>\$28,073,026</u>	<u>(\$147,672)</u>	<u>\$23,673,959</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The June 30, 2024 fund balance in Fund 205 is \$3,697,876.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	15,222	15,222	11,104
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>15,222</u>	<u>15,222</u>	<u>11,104</u>
EXPENDITURES:					
5 Public Works	0	0	947,043	(947,043)	852,242
6 Capital Outlay	0	0	2,972,174	(2,972,174)	2,044,940
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,919,217</u>	<u>(3,919,217)</u>	<u>2,897,182</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,903,995)	(3,903,995)	(2,886,078)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,290,000	2,290,000	2,290,000
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,613,995)	(1,613,995)	(596,078)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,821</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$3,697,876</u>	<u>\$3,697,876</u>	<u>\$4,473,743</u>

Note 1: Fund balance is comprised of 38 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$701,334	\$701,334	\$765,292
2 Interest income	0	0	285,860	285,860	39,919
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>987,194</u>	<u>987,194</u>	<u>805,211</u>
EXPENDITURES:					
5 Police	0	0	87,738	(87,738)	89,821
6 Debt Service					0
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>87,738</u>	<u>(87,738)</u>	<u>89,821</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	899,456	899,456	715,390
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	899,456	899,456	715,390
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,069,802</u>	<u>5,069,802</u>	<u>3,878,868</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,969,258</u>	<u>\$5,969,258</u>	<u>\$4,594,258</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$36,654	\$36,654	\$76,130
2 Intergovernmental	0	0	124,061	124,061	103,481
3 Charges for services	0	0	416,116	416,116	391,176
4 Fines and fees	0	0	243,491	243,491	404,087
5 Interest income	0	0	513,725	513,725	5,669
6 Miscellaneous	0	0	805,514	805,514	4,525,739
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,139,561</u>	<u>2,139,561</u>	<u>5,506,282</u>
EXPENDITURES:					
8 Executive Administration	0	0	82,302	(82,302)	164,268
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	12,135	(12,135)	470
12 District Court - Second Division (Traffic)	0	0	4,796	(4,796)	7,676
13 District Court - Third Division (Environmental)	0	0	0	0	326
14 Finance	0	0	49,434	(49,434)	100,153
15 Human Resources	0	0	63,306	(63,306)	59,531
16 Information Technology	0	0	0	0	0
17 Planning	0	0	35,893	(35,893)	101,469
18 Fleet	0	0	205,453	(205,453)	333,422
19 Public Works	0	0	92,831	(92,831)	17,735
20 Parks and Recreation	0	0	585,352	(585,352)	527,699
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	448,227	(448,227)	253,130
23 Police	0	0	38,450	(38,450)	27,759
24 Housing	0	0	81,509	(81,509)	74,140
25 Zoo	0	0	(201,195)	201,195	(329,903)
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	476,303	(476,303)	676,896
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,974,796</u>	<u>(1,974,796)</u>	<u>2,014,771</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	164,765	164,765	3,491,511
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
34	0	0	164,765	164,765	3,491,511
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,020,299</u>	<u>12,020,299</u>	<u>6,685,483</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,185,064</u>	<u>\$12,185,064</u>	<u>\$10,176,994</u>

Note 1: Fund balance is comprised of 113 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,260,909	\$1,260,909	\$8,192,781
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	7,166	7,166	5,971
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	180,355	180,355	92,418
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,448,460</u>	<u>1,448,460</u>	<u>8,291,170</u>
EXPENDITURES:					
6 General Government	0	0	847,708	(847,708)	4,458,131
7 Public Works	0	0	4,237,557	(4,237,557)	10,837,945
8 Parks & Recreation	0	0	1,230,854	(1,230,854)	287,942
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	425,991	(425,991)	33,646
12 Police	0	0	898,566	(898,566)	904,451
13 Housing	0	0	40,496	(40,496)	13,927
14 Capital Outlay	0	0	4,378,239	(4,378,239)	4,092,238
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,059,411</u>	<u>(12,059,411)</u>	<u>20,628,280</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,610,951)	(10,610,951)	(12,337,110)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,610,951)	(10,610,951)	(12,337,110)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(10,274,857)</u>	<u>17,775</u>	<u>22,972</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$20,885,808)</u>	<u>(\$20,885,808)</u>	<u>(\$12,314,138)</u>

Expenditures include:	
Expended	\$1,743,428
Encumbered	<u>10,315,983</u>
	<u>\$12,059,411</u>

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended June 30, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2023 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,160,197	\$1,160,197	\$2,672,788
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	513,181	513,181	49,671
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,673,378</u>	<u>1,673,378</u>	<u>2,722,459</u>
EXPENDITURES:					
6 General Government	0	0	2,323,479	(2,323,479)	1,856,308
7 Public Works	0	0	27,937	(27,937)	38,487
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)	30,146
11 Police	0	0	317,165	(317,165)	289,752
12 Housing	0	0	138,733	(138,733)	206,349
13 Capital Outlay	0	0	3,574,967	(3,574,967)	4,742,035
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,580,309</u>	<u>(6,580,309)</u>	<u>7,163,077</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,906,931)	(4,906,931)	(4,440,618)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,906,931)	(4,906,931)	(4,440,618)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,287,434</u>	<u>1,287,434</u>	<u>355,658</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$3,619,497)</u>	<u>(\$3,619,497)</u>	<u>(\$4,084,960)</u>

Expenditures include:	
Expended	\$2,888,935
Encumbered	<u>3,691,374</u>
	<u>\$6,580,309</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 June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$612,016	\$612,016	\$918,548
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>612,016</u>	<u>612,016</u>	<u>918,548</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	809,544	(809,544)	933,447
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>809,544</u>	<u>(809,544)</u>	<u>933,447</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(197,528)	(197,528)	(14,899)
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	(197,528)	(197,528)	(14,899)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,083,727</u>	<u>1,083,727</u>	<u>1,124,051</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$886,199</u>	<u>\$886,199</u>	<u>\$1,109,152</u>

Expenditures include:	
Expended	\$609,276
Encumbered	<u>200,268</u>
	<u>\$809,544</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$700,189	\$700,189	\$389,102
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>700,189</u>	<u>700,189</u>	<u>389,102</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,209,319	(1,209,319)	540,362
7 Capital Outlay	0	0	0	0	25,500
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,209,319</u>	<u>(1,209,319)</u>	<u>565,862</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(509,130)	(509,130)	(176,760)
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(509,130)	(509,130)	(176,760)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,768</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$573,452</u>	<u>\$573,452</u>	<u>\$1,447,008</u>

Expenditures include:	
Expended	\$1,032,249
Encumbered	<u>177,070</u>
	<u>\$1,209,319</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$25,310	\$25,310	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	100,468
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>25,310</u>	<u>25,310</u>	<u>100,468</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	32,400	(32,400)	108,054
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,400</u>	<u>(32,400)</u>	<u>108,054</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,090)	(7,090)	(7,586)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(7,090)	(7,090)	(7,586)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,809</u>	<u>\$7,809</u>	<u>\$10,660</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	104,772	104,772	77,002
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>104,772</u>	<u>104,772</u>	<u>77,002</u>
EXPENDITURES:					
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	43,400	(43,400)	101,885
9 Police	0	0	10,986	(10,986)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	11,672,671	(11,672,671)	8,110,252
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,727,057</u>	<u>(11,727,057)</u>	<u>8,212,186</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,622,285)	(11,622,285)	(8,135,184)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,565,485)	(10,565,485)	(735,184)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,415,178</u>	<u>1,415,178</u>	<u>1,955,601</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$9,150,307)</u>	<u>(\$9,150,307)</u>	<u>\$1,220,417</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,396,370	1,396,370	309,072
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,396,370</u>	<u>1,396,370</u>	<u>309,072</u>
EXPENDITURES:					
5 General Government	0	0	0	0	(2)
6 Housing	0	0	0	0	0
7 Public Works	0	0	40,630	(40,630)	54,594
8 Parks and Recreation	0	0	115,035	(115,035)	252,036
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	30,078
11 Fleet	0	0	0	0	0
12 Zoo	0	0	1,164,577	(1,164,577)	95,472
13 Capital Outlay	0	0	10,086,891	(10,086,891)	13,575,696
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,407,133</u>	<u>(11,407,133)</u>	<u>14,007,874</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,010,763)	(10,010,763)	(13,698,802)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,010,763)	(10,010,763)	(13,698,802)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>24,445,354</u>	<u>24,445,354</u>	<u>32,705,544</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,434,591</u>	<u>\$14,434,591</u>	<u>\$19,006,742</u>

Expenditures include:	
Expended	\$3,465,226
Encumbered	<u>7,941,907</u>
Total	<u>\$11,407,133</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$13,455	\$13,455	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,455</u>	<u>13,455</u>	<u>0</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	13,455	13,455	0
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	13,455	13,455	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>278,522</u>	<u>278,522</u>	<u>270,810</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$291,977</u>	<u>\$291,977</u>	<u>\$270,810</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 June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$41,100	\$41,100	\$90,901
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>41,100</u>	<u>41,100</u>	<u>90,901</u>
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	1,521,110	(1,521,110)	3,343,777
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,521,110</u>	<u>(1,521,110)</u>	<u>3,343,777</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,480,010)	(1,480,010)	(3,252,876)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(1,480,010)</u>	<u>(1,480,010)</u>	<u>(3,252,876)</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,228,813</u>	<u>2,228,813</u>	<u>4,338,978</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$748,803</u>	<u>\$748,803</u>	<u>\$1,086,102</u>

Expenditures include:	
Expended	\$613,586
Encumbered	<u>907,524</u>
Total	<u>\$1,521,110</u>

Note 1: As of June 30, 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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,137	10,137	2,148
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,137</u>	<u>10,137</u>	<u>2,148</u>
EXPENDITURES:					
5 Street & Drainage	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	10,137	10,137	2,148
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	<u>0</u>	<u>0</u>	<u>10,137</u>	<u>10,137</u>	<u>2,148</u>
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>182,929</u>	<u>182,929</u>	<u>216,788</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$193,066</u>	<u>\$193,066</u>	<u>\$218,936</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$604,402	\$604,402	\$540,063
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>604,402</u>	<u>604,402</u>	<u>540,063</u>
EXPENDITURES:					
4 General Government	0	0	3,761,771	(3,761,771)	337,469
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,761,771</u>	<u>(3,761,771)</u>	<u>337,469</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,157,369)	(3,157,369)	202,594
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,157,369)	(3,157,369)	202,594
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$22,442,750</u>	<u>\$22,442,750</u>	<u>\$25,754,163</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,462,689	\$1,462,689	\$1,145,991
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,462,689</u>	<u>1,462,689</u>	<u>1,145,991</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	2,838,438	(2,838,438)	2,188,222
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	7,471,069	(7,471,069)	0
7 Parks Capital Outlay	0	0	2,812,234	(2,812,234)	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 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>29,280,845</u>	<u>(29,280,845)</u>	<u>11,934,878</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(27,818,156)	(27,818,156)	(10,788,887)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(27,818,156)	(27,818,156)	(10,788,887)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,393</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$27,414,796</u>	<u>\$27,414,796</u>	<u>\$47,451,506</u>

Expenditures include:	
Expended	\$7,269,832
Encumbered	<u>22,011,013</u>
Total	<u>\$29,280,845</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 June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$528	\$528	\$90
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>528</u>	<u>528</u>	<u>90</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	528	528	90
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 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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>528</u>	<u>528</u>	<u>90</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,465</u>	<u>9,465</u>	<u>8,988</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,993</u>	<u>\$9,993</u>	<u>\$9,078</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 June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	4,073	4,073	739
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,073</u>	<u>4,073</u>	<u>739</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,073	4,073	739
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,073	4,073	(323,586)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>323,002</u>	<u>323,002</u>	<u>506,053</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$327,075</u>	<u>\$327,075</u>	<u>\$182,467</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,160,213	\$7,160,213	\$6,857,440
2 Interest Income	0	0	177,411	177,411	17,216
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,337,624</u>	<u>7,337,624</u>	<u>6,874,656</u>
EXPENDITURES:					
5 Debt Service	0	0	11,721,881	(11,721,881)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,721,881</u>	<u>(11,721,881)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,384,257)	(4,384,257)	6,874,656
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	(4,384,257)	(4,384,257)	6,874,656
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,244,199</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,859,942</u>	<u>(\$4,384,257)</u>	<u>\$6,874,656</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	852	852	4,486
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>852</u>	<u>852</u>	<u>4,486</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	852	852	4,486
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	852	852	4,486
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,141</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,993</u>	<u>\$852</u>	<u>\$4,486</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,181,483	\$1,181,483	\$1,181,483
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	43,194	43,194	5,377
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,224,677</u>	<u>1,224,677</u>	<u>1,186,860</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	250,125	(250,125)	264,825
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>250,125</u>	<u>(250,125)</u>	<u>264,825</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	974,552	974,552	922,035
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	974,552	974,552	922,035
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>853,906</u>	<u>853,906</u>	<u>17,866</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,828,458</u>	<u>\$1,828,458</u>	<u>\$939,901</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$92,883	\$92,883	\$213,741
2 Interest Income	0	0	15,676	15,676	9,202
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>108,559</u>	<u>108,559</u>	<u>222,943</u>
EXPENDITURES:					
5 Debt Service	0	0	477,450	(477,450)	259,200
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>477,450</u>	<u>(477,450)</u>	<u>259,200</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(368,891)	(368,891)	(36,257)
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	(368,891)	(368,891)	(36,257)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,270</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$444,089</u>	<u>\$444,089</u>	<u>\$544,013</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2017 Library Refunding Bond Fund
 For the Period Ended June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	246
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	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	246
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(324,079)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>251</u>	<u>251</u>	<u>324,325</u>
13 ENDING FUND BALANCE	<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 November 04, 2024.

City of Little Rock, Arkansas
 Monthly Financial Report
 2022 Library Construction and Refunding Bonds - Debt Service Fund
 For the Period Ended June 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,112,748	\$3,112,748	\$2,958,169
2 Interest income	0	0	95,075	95,075	14,718
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,207,823</u>	<u>3,207,823</u>	<u>2,972,887</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,508,000	(4,508,000)	476,740
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,508,000</u>	<u>(4,508,000)</u>	<u>476,740</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,300,177)	(1,300,177)	2,496,147
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,300,177)	(1,300,177)	2,496,147
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,897,724</u>	<u>5,897,724</u>	<u>476,783</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,597,547</u>	<u>\$4,597,547</u>	<u>\$2,972,930</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 04, 2024.

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,340,465	\$1,340,465	\$1,434,737
2 Interest Income	0	0	24,784	24,784	17,725
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,365,249</u>	<u>1,365,249</u>	<u>1,452,462</u>
EXPENDITURES:					
5 Interest Expense	0	0	626,447	(626,447)	642,447
6 Contracts	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>626,447</u>	<u>(626,447)</u>	<u>642,447</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	738,802	738,802	810,015
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	738,802	738,802	810,015
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,269,406</u>	<u>1,269,406</u>	<u>704,571</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,008,208</u>	<u>\$2,008,208</u>	<u>\$1,514,586</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended June 30, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,555,988	\$9,277,994	\$7,773,123	(\$1,504,871)	\$6,960,751
2 Interest Income	0	0	10,765	10,765	0
3 TOTAL OPERATING REVENUES	<u>18,555,988</u>	<u>9,277,994</u>	<u>7,783,888</u>	<u>(1,494,106)</u>	<u>6,960,751</u>
OPERATING EXPENSES:					
4 Personnel Services	4,435,076	2,217,538	2,005,986	211,552	1,785,102
5 Supplies and materials	8,221,280	4,110,640	3,033,570	1,077,070	3,071,342
6 Services and other expenses	4,291,892	2,145,946	1,740,980	404,966	2,044,416
7 Repairs and maintenance	1,385,740	692,870	471,072	221,798	488,058
8 Depreciation and amortization	242,000	121,000	273,009	(152,009)	158,507
9 TOTAL OPERATING EXPENSES	<u>18,575,988</u>	<u>9,287,994</u>	<u>7,524,617</u>	<u>1,763,377</u>	<u>7,547,425</u>
10 OPERATING INCOME/(LOSS)	(20,000)	(10,000)	259,271	269,271	(586,674)
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	10,000	0	(10,000)	11,407
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>259,271</u>	<u>259,271</u>	<u>(575,267)</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>259,271</u>	<u>259,271</u>	<u>(575,267)</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	3,895,023	3,895,023	3,895,023	0	5,139,786
19 CHANGE IN ACCOUNTING PRINCIPAL - GASB 87	0	0	0	0	0
20 BEGINNING NET POSITION, RESTATED	<u>3,895,023</u>	<u>3,895,023</u>	<u>3,895,023</u>	<u>0</u>	<u>5,139,786</u>
19 ENDING NET POSITION	<u>\$3,895,023</u>	<u>\$3,895,023</u>	<u>\$4,154,294</u>	<u>\$259,271</u>	<u>\$4,564,519</u>

Analysis of Net Position

Cash	\$235,854
Receivable	17,917
Inventory	750,066
Capital Assets, net	3,502,292
Other Assets	557,476
Deferred Outflows	687,795
Liabilities	(1,552,504)
Deferred Inflows	(44,602)
Net Position	<u>\$4,154,294</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$7,400	\$3,700	\$4,555	\$855	\$6,760
2 Charges for services	2,220,700	1,110,350	1,156,853	46,503	1,136,522
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,228,100</u>	<u>1,114,050</u>	<u>1,161,408</u>	<u>47,358</u>	<u>1,143,282</u>
OPERATING EXPENSES:					
5 Personnel Services	840,220	420,110	425,916	(5,806)	352,412
6 Supplies and materials	120,348	60,174	26,203	33,971	16,681
7 Services and other expenses	783,725	391,863	389,523	2,340	348,632
8 Repairs and maintenance	454,546	227,273	31,788	195,485	11,271
9 Depreciation and amortization	9,615	4,808	214,909	(210,102)	580
10 Refunds	0	0	1,543	(1,543)	0
11 TOTAL OPERATING EXPENSES	<u>2,208,454</u>	<u>1,104,227</u>	<u>1,089,882</u>	<u>15,888</u>	<u>729,576</u>
12 OPERATING INCOME/(LOSS)	19,646	9,823	71,526	63,246	413,706
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	37,900	18,950	136,474	117,524	20,129
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>57,546</u>	<u>28,773</u>	<u>208,000</u>	<u>180,770</u>	<u>433,835</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>57,546</u>	<u>28,773</u>	<u>208,000</u>	<u>180,770</u>	<u>433,835</u>
20 BEGINNING NET POSITION	<u>2,107,875</u>	<u>2,107,875</u>	<u>2,107,875</u>	<u>0</u>	<u>1,445,337</u>
21 ENDING NET POSITION	<u>\$2,165,421</u>	<u>\$2,136,648</u>	<u>\$2,315,875</u>	<u>\$180,770</u>	<u>\$1,879,172</u>

Analysis of Net Position

Cash	\$2,660,189
Receivable	0
Inventory	0
Capital Assets, net	100,688
Other Assets	0
Deferred Outflows	114,633
Liabilities	(553,918)
Deferred Inflows	(7,433)
Net Position	<u>\$2,314,159</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended June 30, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$25,501,300	\$12,750,650	\$13,040,687	\$290,037	\$12,634,392
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>25,501,300</u>	<u>12,750,650</u>	<u>13,040,687</u>	<u>290,037</u>	<u>12,634,392</u>
OPERATING EXPENSES:					
4 Personnel Services	8,772,029	4,386,015	4,824,116	(438,102)	3,998,877
5 Supplies and materials	2,559,506	1,279,753	554,604	725,149	698,245
6 Services and other expenses	4,871,257	2,435,629	2,406,931	28,698	2,325,458
7 Repairs and maintenance	4,364,792	2,182,396	1,955,228	227,168	1,874,414
8 Closure & Postclosure Costs	924,000	462,000	377,364	84,636	429,136
9 Depreciation and amortization	3,215,626	1,607,813	1,548,617	59,196	2,040,945
10 TOTAL OPERATING EXPENSES	<u>24,707,210</u>	<u>12,353,605</u>	<u>11,666,860</u>	<u>686,745</u>	<u>11,367,075</u>
11 OPERATING INCOME/(LOSS)	794,090	397,045	1,373,827	976,782	1,267,317
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	211,500	105,750	888,129	782,379	113,322
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	0	0	10,400
15 Other, net	0	0	379	379	186,156
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,005,590</u>	<u>502,795</u>	<u>2,262,335</u>	<u>1,759,540</u>	<u>1,577,195</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(502,795)	(1,005,590)	(502,795)	(1,255,109)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,256,745</u>	<u>1,256,745</u>	<u>322,086</u>
20 BEGINNING NET POSITION	<u>28,444,996</u>	<u>28,444,996</u>	<u>28,444,996</u>	<u>0</u>	<u>26,471,893</u>
21 ENDING NET POSITION	<u>\$28,444,996</u>	<u>\$28,444,996</u>	<u>\$29,701,741</u>	<u>\$1,256,745</u>	<u>\$26,793,979</u>

Analysis of Net Position

Cash	
Operating	\$17,855,427
Debt Reserve	-
Receivable	4,085,942
Inventory	-
Capital Assets, net	18,729,109
Other Assets	29,792
Deferred Outflows	917,060
Liabilities	(11,856,119)
Deferred Inflows	(59,470)
	<hr/>
Net Position	<u>\$29,701,741</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended June 30, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2023 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$971,795	\$485,898	\$446,570	(\$39,328)	\$425,856
2 RiverMarket Parking	766,000	383,000	444,913	61,913	376,594
3 Business Licenses	340,400	170,200	222,459	52,259	336,993
4 Street Repairs	535,500	267,750	63,604	(204,146)	361,320
5 Parking Meters	470,800	235,400	251,167	15,767	256,901
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>3,084,495</u>	<u>1,542,248</u>	<u>1,428,713</u>	<u>(113,535)</u>	<u>1,757,664</u>
OPERATING EXPENSES:					
8 Personnel Services	176,800	88,400	220,250	(131,850)	293,498
9 Supplies and materials	25,000	12,500	8,250	4,250	10,094
10 Repairs and maintenance	60,000	30,000	9,000	21,000	15,414
11 Services and other expenses	684,219	342,110	165,730	176,380	224,100
12 Depreciation and amortization	220,200	110,100	128,442	(18,342)	110,093
13 TOTAL OPERATING EXPENSES	<u>1,166,219</u>	<u>583,110</u>	<u>531,672</u>	<u>51,438</u>	<u>653,199</u>
14 OPERATING INCOME/(LOSS)	<u>1,918,276</u>	<u>959,138</u>	<u>897,041</u>	<u>(62,097)</u>	<u>1,104,465</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	108,820	54,410	268,147	213,737	67,526
16 Debt Service	(29,626)	(14,813)	(14,613)	200	(14,613)
17 Interest expense	(185,063)	(92,532)	(101,607)	(9,076)	(118,981)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,812,407</u>	<u>906,204</u>	<u>1,048,968</u>	<u>142,765</u>	<u>1,038,397</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>1,812,407</u>	<u>906,204</u>	<u>1,048,968</u>	<u>142,765</u>	<u>1,038,397</u>
24 BEGINNING NET POSITION	<u>7,272,298</u>	<u>7,272,298</u>	<u>7,272,298</u>	<u>0</u>	<u>5,834,767</u>
25 ENDING NET POSITION	<u>\$9,084,705</u>	<u>\$8,178,502</u>	<u>\$8,321,266</u>	<u>\$142,765</u>	<u>\$6,873,164</u>

Analysis of Net Position

Cash	
Operating	\$5,026,667
Debt Reserve	1,895,763
Receivable	653,055
Inventory	-
Capital Assets, net	4,881,512
Other Assets	4,670,072
Liabilities	(4,367,491)
Deferred Inflows	(4,438,312)
Net Position	<u>\$8,321,266</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
ADDITIONS:					
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	Total Contributions	<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		0	0	0	0
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	0	0	0	0
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		0	0	0	0
16	INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,020,074</u>	<u>1,020,074</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
ADDITIONS:					
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	Total Contributions	<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	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
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	INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,031,301</u>	<u>1,031,301</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
ADDITIONS:					
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	17,559	17,559	0
5	Total Contributions	<u>0</u>	<u>17,559</u>	<u>17,559</u>	<u>500,000</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	44,254	44,254	425,882
7	Realized gain (loss) on the sale of investments	0	326,830	326,830	(51,692)
8	Interest and dividends	0	172,118	172,118	141,698
9		0	543,202	543,202	515,888
10	Less investment expense	0	(126,231)	(126,231)	(14,557)
11	Net investment income (loss)	0	416,971	416,971	501,331
12	TOTAL ADDITIONS	<u>0</u>	<u>434,530</u>	<u>434,530</u>	<u>1,001,331</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	616,152	(616,152)	771,616
14	Administrative expenses	0	25,842	(25,842)	13,323
15	TOTAL DEDUCTIONS	<u>0</u>	<u>641,994</u>	<u>(641,994)</u>	<u>784,939</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>(207,464)</u>	<u>(207,464)</u>	<u>216,392</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>	<u>11,540,945</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$11,372,563</u>	<u>\$11,372,563</u>	<u>\$11,757,337</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 04, 2024.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$5,008	\$5,008	\$2,528
2	Plan members	0	0	1,190	1,190	1,264
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	21,454	21,454	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>27,652</u>	<u>27,652</u>	<u>3,792</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	235,157	235,157	(41,212)
7	Realized gain (loss) on the sale of investments	0	0	0	0	368,104
8	Interest and dividends	0	0	160,419	160,419	81,324
9		<u>0</u>	<u>0</u>	<u>395,576</u>	<u>395,576</u>	<u>408,216</u>
10	Less investment expense	0	0	(16,886)	(16,886)	(11,357)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>378,690</u>	<u>378,690</u>	<u>396,859</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>406,342</u>	<u>406,342</u>	<u>400,651</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	729,868	(729,868)	1,063,913
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	8,939	(8,939)	13,891
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>738,807</u>	<u>(738,807)</u>	<u>1,077,804</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(332,465)</u>	<u>(332,465)</u>	<u>(677,153)</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,347,762</u>	<u>8,347,762</u>	<u>8,952,573</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,015,297</u>	<u>\$8,015,297</u>	<u>\$8,275,420</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$244,933	\$244,933	\$218,538
2	Plan members	0	0	135,154	135,154	65,720
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>380,087</u>	<u>380,087</u>	<u>284,258</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	705,392	705,392	806,056
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	1,014	1,014	1,082
9		<u>0</u>	<u>0</u>	<u>706,406</u>	<u>706,406</u>	<u>807,138</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>706,406</u>	<u>706,406</u>	<u>807,138</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,086,493</u>	<u>1,086,493</u>	<u>1,091,396</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	421,056	(421,056)	560,888
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	76
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>421,056</u>	<u>(421,056)</u>	<u>560,964</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>665,437</u>	<u>665,437</u>	<u>530,432</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,123,260</u>	<u>7,123,260</u>	<u>6,925,272</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,788,697</u>	<u>\$7,788,697</u>	<u>\$7,455,704</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$2,771,355	\$2,771,355	\$2,528,835
2	Plan members	0	0	1,396,746	1,396,746	1,227,250
3	Participant Directed Transfer	0	0	24,112	24,112	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	(40,139)	(40,139)	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>4,152,074</u>	<u>4,152,074</u>	<u>3,756,085</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	4,013,061	4,013,061	3,287,067
8	Realized gain (loss) on the sale of investments	0	0	(273,310)	(273,310)	(271,681)
9	Interest and dividends	0	0	1,536,410	1,536,410	1,179,909
10		<u>0</u>	<u>0</u>	<u>5,276,161</u>	<u>5,276,161</u>	<u>4,195,295</u>
11	Less investment expense	0	0	(42,401)	(42,401)	(206,668)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>5,233,760</u>	<u>5,233,760</u>	<u>3,988,627</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>9,385,834</u>	<u>9,385,834</u>	<u>7,744,712</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	1,698,293	(1,698,293)	1,233,922
15	Administrative expenses	0	0	270,107	(270,107)	69,809
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,968,400</u>	<u>(1,968,400)</u>	<u>1,303,731</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>7,417,434</u>	<u>7,417,434</u>	<u>6,440,981</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>102,820,177</u>	<u>102,820,177</u>	<u>88,295,003</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$110,237,611</u>	<u>\$110,237,611</u>	<u>\$94,735,984</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 June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
ADDITIONS:					
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	Total Contributions	<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	683,516	683,516
7	Realized gain (loss) on the sale of investments	0	0	(6,233)	(6,233)
8	Interest and dividends	0	0	149,613	149,613
9		<u>0</u>	<u>0</u>	<u>826,896</u>	<u>826,896</u>
10	Less investment expense	0	0	(55,354)	(55,354)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>771,542</u>	<u>771,542</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>771,542</u>	<u>771,542</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>771,542</u>	<u>771,542</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,239,249</u>	<u>11,239,249</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,010,791</u>	<u>\$12,010,791</u>
		<u>\$9,922,356</u>			<u>\$9,922,356</u>

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended June 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2023 Unaudited</u>
ADDITIONS:					
1	\$0	\$0	\$1,572,911	\$1,572,911	\$1,470,708
2	0	0	11,366	11,366	2,770
3	0	0	0	0	0
4	Total Additions	0	1,584,277	1,584,277	1,473,478
DEDUCTIONS:					
5	0	0	1,584,277	(1,584,277)	1,473,478
6	0	0	0	0	0
7	Total Deductions	0	1,584,277	1,584,277	1,473,478
8	NET INCREASE (DECREASE) in NET POSITION	0	0	0	0
9	NET POSITION, BEGINNING	0	0	0	0
10	NET POSITION, ENDING	\$0	\$0	\$0	\$0

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 04, 2024.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended June 30, 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	\$1,893,259	\$1,302,367	\$13,391,084	\$26,579,838	\$758,444		\$43,924,992	\$3,808,118
108 General - Special Projects	0			538,089			538,089	6,354,162
110 Seized Money			527,601				527,601	3,575
140 Franchise Fee Collection							0	0
200 Street				4,803,588			4,803,588	169,454
205 Street - Special Projects							0	2,223,176
210 Special Projects				10,917			10,917	497,351
220 911							0	0
230 CDBG							0	200,268
240 HIPP							0	177,070
250 NHSP							0	7,400
270 Grants	180,816			1,811,474			1,992,290	10,315,983
271 American Rescue Plan Act				19,450,276			19,450,276	3,691,374
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	9,781,219
326 2012-2021 Capital Project Fund							0	7,941,907
331 2018 Capital Improvement Bond							0	907,524
332 2022 Capital Improvement Bond							0	22,011,013
352 TIF - Port Authority				145,193			145,193	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				10,040,486			10,040,486	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				889,625			889,625	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			4,380,165			4,429,517	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	90,983	269,653	102	158,460	7,433		526,631	0
603 Waste Disposal	262,351	1,971,181	9,622,587		59,470		11,915,589	0
612 Rivermarket Garage Fund	364,000		100,568	107,924	4,438,312	3,110,000	8,120,804	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		805,911				840,330	0
940 Accounts Payable Clearing Fund	228,634						228,634	0
Totals	<u>\$3,103,814</u>	<u>\$5,095,705</u>	<u>\$24,447,853</u>	<u>\$68,916,035</u>	<u>\$5,308,261</u>	<u>\$3,110,000</u>	<u>\$109,981,668</u>	<u>\$68,089,594</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended June 30, 2024

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2023	BONDS ISSUED 2024	PRINCIPAL PAID IN 2024	BONDS RETIRED 2024	PRINCIPAL BALANCE AT 6/30/2024	INTEREST PAID IN 2024
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
REVENUE BONDS										
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	626,447
TEMPORARY NOTE										
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
Grand Total		\$195,225,000			\$158,295,544	\$1,056,800	\$8,744,583	\$7,155,000	\$143,452,761	\$3,428,171

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended June 30, 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.