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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
REVENUES:					
1 General property taxes	\$37,892,783	\$22,104,123	\$17,513,969	(\$4,590,154)	\$16,567,966
2 Sales taxes	143,278,161	83,578,927	81,001,036	(2,577,891)	80,570,116
3 Licenses and permits	13,856,800	8,083,133	11,441,923	3,358,790	10,950,242
4 Intergovernmental	11,952,066	6,972,039	12,271,898	5,299,860	10,679,834
5 Charges for services	11,157,154	6,508,340	7,424,431	916,091	7,400,748
6 Fines and fees	1,882,900	1,098,358	1,132,804	34,446	1,075,005
7 Utility franchise fees	32,591,550	19,011,738	18,660,126	(351,612)	18,390,851
8 Investment income	1,126,300	657,008	2,987,562	2,330,554	612,425
9 Miscellaneous	1,102,700	643,242	575,510	(67,732)	700,039
10 TOTAL REVENUES	<u>254,840,414</u>	<u>148,656,908</u>	<u>153,009,259</u>	<u>4,352,351</u>	<u>146,947,226</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,773,298	17,951,091	15,419,279	2,531,812	13,275,156
12 Board of Directors	395,993	230,996	245,737	(14,741)	214,355
13 Community Programs	241,193	140,696	77,513	63,183	145,970
14 City Attorney	2,634,675	1,536,894	1,467,874	69,020	1,247,956
15 District Court - First Division (Criminal)	1,478,562	862,495	837,491	25,004	759,020
16 District Court - Third Division (Environmental)	638,092	372,220	359,232	12,988	324,796
17 District Court - Second Division (Traffic)	1,359,175	792,852	802,496	(9,644)	757,457
18 Finance	5,168,493	3,014,954	2,602,341	412,613	2,608,133
19 Human Resources	2,728,651	1,591,713	1,822,220	(230,507)	1,405,690
20 Information Technology	8,035,325	4,687,273	4,636,904	50,369	3,939,050
21 Planning and Development	3,574,470	2,085,108	2,117,756	(32,648)	1,886,772
22 TOTAL GENERAL GOVERNMENT	<u>57,027,927</u>	<u>33,266,291</u>	<u>30,388,843</u>	<u>2,877,448</u>	<u>26,564,355</u>
23 PUBLIC WORKS	1,158,757	675,942	650,968	24,974	611,937
24 PARKS & RECREATION	11,248,924	6,561,872	6,470,309	91,563	6,103,861
25 RIVERMARKET	1,119,224	652,881	616,530	36,351	592,515
26 GOLF	1,728,004	1,008,002	1,326,528	(318,526)	1,087,014
27 JIM DAILEY FITNESS & AQUATICS	888,509	518,297	678,666	(160,369)	564,711
28 ZOO	7,209,681	4,205,647	4,702,577	(496,930)	4,570,808
29 FIRE	55,003,287	32,085,251	38,170,866	(6,085,615)	34,262,210
30 POLICE	86,594,335	50,513,362	52,743,979	(2,230,617)	46,695,320
31 911 OPERATIONS	4,635,019	2,703,761	2,970,795	(267,034)	2,437,245
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,582,660	4,423,218	4,314,949	108,269	3,485,975
33 DEBT SERVICE:					
34 Principal	3,740,323	2,181,855	1,374,583	807,272	0
35 Fiscal Charges on Long Term Debt	330,584	192,841	273,800	(80,959)	0
36 CAPITAL OUTLAY	63,325	36,940	62,853	(25,913)	42,079
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>238,330,559</u>	<u>139,026,159</u>	<u>144,746,246</u>	<u>(5,720,087)</u>	<u>127,018,030</u>
39 REVENUES OVER (UNDER) EXPENDITURES	16,509,855	9,630,749	8,263,013	10,072,437	19,929,196
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	1,557,387	1,462,307	(95,080)	1,564,826
43 TRANSFERS OUT	(19,179,662)	(11,188,136)	(19,179,662)	(7,991,526)	(13,061,650)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
44 EXPENDITURES AND OTHER FINANCING USES	0	(0)	(9,454,342)	1,985,831	8,432,372
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>\$32,863,613</u>	<u>\$1,985,831</u>	<u>\$38,003,915</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,619,083.

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 July 31, 2024 fund balance in Fund 108 is \$46,568,494.
 The July 31, 2024 fund balance in Fund 110 is \$303,391.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
REVENUES:					
1 Charges for services	\$0	\$0	\$11,568	\$11,568	\$99,401
2 Fines and fees	0	0	49,796	49,796	32,343
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	98,999	98,999	111,807
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>160,363</u>	<u>160,363</u>	<u>243,551</u>
EXPENDITURES:					
7 Executive Administration	0	0	5,885,489	(5,885,489)	1,840,366
8 City Attorney	0	0	0	0	0
9 Finance	0	0	(61,333)	61,333	26,772
10 Information Technology	0	0	223,838	(223,838)	303,979
12 Human Resources	0	0	335,254	(335,254)	93,545
13 Planning	0	0	144,825	(144,825)	76,310
14 Community Programs	0	0	7,550,215	(7,550,215)	4,398,203
15 Public Works	0	0	1,055,751	(1,055,751)	302,303
16 Parks and Recreation	0	0	771,297	(771,297)	361,065
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	35,239	(35,239)	277,129
19 Police	0	0	690,346	(690,346)	1,101,561
20 Housing	0	0	1,097,274	(1,097,274)	1,106,143
21 Fleet	0	0	0	0	0
22 Zoo	0	0	702,711	(702,711)	143,963
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	2,958,146	(2,958,146)	5,151,546
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>21,989,052</u>	<u>(21,989,052)</u>	<u>15,182,885</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(21,828,689)	22,149,415	(14,939,334)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	19,020,958	19,020,958	12,990,408
30 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	(2,807,731)	(2,807,731)	(1,948,926)
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>\$46,568,494</u>	<u>\$46,568,494</u>	<u>\$51,276,735</u>

Note 1: As of July 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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	8,321	8,321	5,147
3 Miscellaneous	0	0	88,248	88,248	109,778
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>96,569</u>	<u>96,569</u>	<u>114,925</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	35,078	35,078	114,472
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	35,078	35,078	114,472
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>\$303,391</u>	<u>\$303,391</u>	<u>\$426,615</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	405,316	\$405,316	\$143,943
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>405,316</u>	<u>405,316</u>	<u>143,943</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	405,316	405,316	143,943
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	405,316	405,316	143,943
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>\$1,014,797</u>	<u>\$1,014,797</u>	<u>\$143,942</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 General property taxes	\$7,850,897	\$4,579,690	\$3,622,466	(\$957,224)	\$3,425,229
2 Licenses and permits	18,100	10,558	17,290	6,732	18,090
3 Intergovernmental	17,371,100	10,133,142	9,846,286	(286,856)	9,864,862
4 Charges for services	36,900	21,525	26,400	4,875	29,839
5 Investment income	531,600	310,100	1,735,335	1,425,235	331,263
6 Miscellaneous	37,000	21,583	30,705	9,122	32,471
7 TOTAL REVENUES	<u>25,845,597</u>	<u>15,076,598</u>	<u>15,278,482</u>	<u>201,884</u>	<u>13,701,754</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,162,233	1,844,636	1,765,999	78,637	1,662,786
9 Operations Administration	617,397	360,148	321,612	38,536	313,486
10 Street & Drainage Maintenance	8,713,707	5,082,996	5,035,878	47,118	4,084,255
11 Storm Drainage Maintenance	1,298,796	757,631	586,109	171,522	609,228
12 Work Pool	140,769	82,115	31,953	50,162	45,740
13 Resource Control & Scheduling	405,362	236,461	222,920	13,541	231,647
14 Control Devices	1,076,427	627,916	681,902	(53,986)	652,324
15 Signals	961,667	560,972	763,896	(202,924)	503,117
16 Parking Meters	143,994	83,997	61,247	22,750	86,200
17 Civil Engineering	1,699,085	991,133	788,015	203,118	824,588
18 Traffic Engineering	3,800,347	2,216,869	2,160,333	56,536	1,909,672
19 Parking Enforcement	340,296	198,506	149,780	48,726	147,296
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 TOTAL EXPENDITURES	<u>22,360,080</u>	<u>13,043,380</u>	<u>12,572,227</u>	<u>471,153</u>	<u>11,072,922</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,485,517	2,033,218	2,706,255	673,037	2,628,832
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	165,667	284,000	118,333	284,000
25 Transfers Out	(2,874,217)	(1,676,627)	(2,874,217)	(1,197,590)	(2,827,217)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	895,300	522,258	116,038	(406,220)	85,615
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>\$28,295,306</u>	<u>\$27,889,086</u>	<u>(\$406,220)</u>	<u>\$23,835,820</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The July 31, 2024 fund balance in Fund 205 is \$2,975,957.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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	52,583	52,583	11,104
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>52,583</u>	<u>52,583</u>	<u>11,104</u>
EXPENDITURES:					
5 Public Works	0	0	1,290,731	(1,290,731)	897,586
6 Capital Outlay	0	0	3,387,766	(3,387,766)	2,300,506
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,678,497</u>	<u>(4,678,497)</u>	<u>3,198,092</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,625,914)	(4,625,914)	(3,186,988)
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	(2,335,914)	(2,335,914)	(896,988)
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>\$2,975,957</u>	<u>\$2,975,957</u>	<u>\$4,172,833</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$549,858	\$549,858	\$622,521
2 Interest income	0	0	299,798	299,798	50,716
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>849,656</u>	<u>849,656</u>	<u>673,237</u>
EXPENDITURES:					
5 Police	0	0	88,048	(88,048)	35,880
6 Debt Service					0
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>88,048</u>	<u>(88,048)</u>	<u>35,880</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	761,608	761,608	637,357
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	761,608	761,608	637,357
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>\$5,831,410</u>	<u>\$5,831,410</u>	<u>\$4,516,225</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$37,505	\$37,505	\$77,375
2 Intergovernmental	0	0	124,847	124,847	112,306
3 Charges for services	0	0	418,364	418,364	396,225
4 Fines and fees	0	0	416,634	416,634	442,598
5 Interest income	0	0	521,567	521,567	7,672
6 Miscellaneous	0	0	1,218,179	1,218,179	4,899,324
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,737,096</u>	<u>2,737,096</u>	<u>5,935,500</u>
EXPENDITURES:					
8 Executive Administration	0	0	180,802	(180,802)	365,694
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	12,326	(12,326)	470
12 District Court - Second Division (Traffic)	0	0	7,782	(7,782)	8,238
13 District Court - Third Division (Environmental)	0	0	0	0	326
14 Finance	0	0	74,971	(74,971)	122,255
15 Human Resources	0	0	64,203	(64,203)	58,526
16 Information Technology	0	0	0	0	0
17 Planning	0	0	38,645	(38,645)	104,044
18 Fleet	0	0	413,140	(413,140)	597,887
19 Public Works	0	0	92,831	(92,831)	17,791
20 Parks and Recreation	0	0	623,427	(623,427)	563,167
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	491,164	(491,164)	334,505
23 Police	0	0	38,450	(38,450)	27,759
24 Housing	0	0	116,384	(116,384)	80,581
25 Zoo	0	0	(407,197)	407,197	(594,168)
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	682,305	(682,305)	944,019
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,429,233</u>	<u>(2,429,233)</u>	<u>2,631,094</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	307,863	307,863	3,304,406
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	307,863	307,863	3,304,406
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,019,805</u>	<u>12,019,805</u>	<u>6,685,483</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,327,668</u>	<u>\$12,327,668</u>	<u>\$9,989,889</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$6,378,798	\$6,378,798	\$9,273,638
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	9,089	9,089	7,544
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	183,689	183,689	104,240
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,571,606</u>	<u>6,571,606</u>	<u>9,385,422</u>
EXPENDITURES:					
6 General Government	0	0	945,514	(945,514)	4,609,553
7 Public Works	0	0	3,741,855	(3,741,855)	10,837,945
8 Parks & Recreation	0	0	1,239,208	(1,239,208)	345,770
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	476,691	(476,691)	36,147
12 Police	0	0	961,530	(961,530)	954,924
13 Housing	0	0	52,981	(52,981)	181,928
14 Capital Outlay	0	0	4,543,933	(4,543,933)	4,705,897
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,961,712</u>	<u>(11,961,712)</u>	<u>21,672,164</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,390,106)	(5,390,106)	(12,286,742)
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	(5,390,106)	(5,390,106)	(12,286,742)
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>(\$15,664,963)</u>	<u>(\$15,664,963)</u>	<u>(\$12,263,770)</u>

Expenditures include:	
Expended	\$2,042,814
Encumbered	9,918,898
	<u>\$11,961,712</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
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	604,257	604,257	53,430
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,764,454</u>	<u>1,764,454</u>	<u>2,726,218</u>
EXPENDITURES:					
6 General Government	0	0	2,429,112	(2,429,112)	2,087,989
7 Public Works	0	0	938,638	(938,638)	41,806
8 Parks & Recreation	0	0	11,400	(11,400)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	286,835	(286,835)	46,851
11 Police	0	0	347,111	(347,111)	296,212
12 Housing	0	0	147,631	(147,631)	208,214
13 Capital Outlay	0	0	4,024,454	(4,024,454)	4,751,835
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,185,181</u>	<u>(8,185,181)</u>	<u>7,432,907</u>
14 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(6,420,727)</u>	<u>(6,420,727)</u>	<u>(4,706,689)</u>
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	<u>0</u>	<u>0</u>	<u>(6,420,727)</u>	<u>(6,420,727)</u>	<u>(4,706,689)</u>
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>(\$5,133,293)</u>	<u>(\$5,133,293)</u>	<u>(\$4,351,031)</u>

Expenditures include:	
Expended	\$3,629,056
Encumbered	4,556,125
	<u>\$8,185,181</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$650,566	\$650,566	\$1,032,089
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>650,566</u>	<u>650,566</u>	<u>1,032,089</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	926,598	(926,598)	1,267,727
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>926,598</u>	<u>(926,598)</u>	<u>1,267,727</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(276,032)	(276,032)	(235,638)
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	(276,032)	(276,032)	(235,638)
12 BEGINNING FUND BALANCE	0	0	1,083,727	1,083,727	1,124,051
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$807,695</u>	<u>\$807,695</u>	<u>\$888,413</u>

Expenditures include:	
Expended	\$735,584
Encumbered	191,014
	<u>\$926,598</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$809,756	\$809,756	\$506,175
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>809,756</u>	<u>809,756</u>	<u>506,175</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,436,790	(1,436,790)	1,761,496
7 Capital Outlay	0	0	0	0	25,500
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,436,790</u>	<u>(1,436,790)</u>	<u>1,786,996</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(627,034)	(627,034)	(1,280,821)
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	(627,034)	(627,034)	(1,280,821)
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>\$455,548</u>	<u>\$455,548</u>	<u>\$342,947</u>

Expenditures include:	
Expended	\$1,326,582
Encumbered	<u>110,208</u>
	<u>\$1,436,790</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$75,411	\$75,411	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	100,746
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>75,411</u>	<u>75,411</u>	<u>100,746</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	52,393	(52,393)	108,055
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>52,393</u>	<u>(52,393)</u>	<u>108,055</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	23,018	23,018	(7,309)
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	23,018	23,018	(7,309)
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>\$37,917</u>	<u>\$37,917</u>	<u>\$10,937</u>

Expenditures include:	
Expended	\$25,000
Encumbered	<u>27,393</u>
	<u>\$52,393</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	107,540	107,540	92,491
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>107,540</u>	<u>107,540</u>	<u>92,491</u>
EXPENDITURES:					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	(1)	1	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	11,724,405	(11,724,405)	8,113,413
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,778,790</u>	<u>(11,778,790)</u>	<u>8,215,347</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,671,250)	(11,671,250)	(8,122,856)
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	(10,614,450)	(10,614,450)	(722,856)
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>(\$9,199,272)</u>	<u>(\$9,199,272)</u>	<u>\$1,232,745</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,450,881	1,450,881	383,164
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,450,881</u>	<u>1,450,881</u>	<u>383,164</u>
EXPENDITURES:					
5 General Government	0	0	0	0	313,290
6 Housing	0	0	0	0	(1)
7 Public Works	0	0	40,629	(40,629)	65,646
8 Parks and Recreation	0	0	130,536	(130,536)	252,035
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	1,164,576	(1,164,576)	129,251
13 Capital Outlay	0	0	10,214,503	(10,214,503)	14,265,395
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,550,244</u>	<u>(11,550,244)</u>	<u>15,055,694</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,099,363)	(10,099,363)	(14,672,530)
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	(10,099,363)	(10,099,363)	(14,672,530)
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>\$14,345,991</u>	<u>\$14,345,991</u>	<u>\$18,033,014</u>

Expenditures include:	
Expended	\$3,769,657
Encumbered	<u>7,780,587</u>
Total	<u>\$11,550,244</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$14,073	\$14,073	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,073</u>	<u>14,073</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	14,073	14,073	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	14,073	14,073	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>\$292,595</u>	<u>\$292,595</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 July 31, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$46,097	\$46,097	\$103,395
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>46,097</u>	<u>46,097</u>	<u>103,395</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>1,530,344</u>	<u>(1,530,344)</u>	<u>3,703,460</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,530,344</u>	<u>(1,530,344)</u>	<u>3,703,460</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,484,247)	(1,484,247)	(3,600,065)
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,484,247)	(1,484,247)	(3,600,065)
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>\$744,566</u>	<u>\$744,566</u>	<u>\$738,913</u>
Expenditures include:					
Expended					
Encumbered					
<u>\$656,578</u>					
<u>873,766</u>					
Total					
<u>\$1,530,344</u>					

Note 1: As of July 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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,606	10,606	2,706
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,606</u>	<u>10,606</u>	<u>2,706</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	10,606	10,606	2,706
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	10,606	10,606	2,706
12 BEGINNING FUND BALANCE	0	0	182,929	182,929	216,788
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$193,535</u>	<u>\$193,535</u>	<u>\$219,494</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$695,951	\$695,951	\$641,062
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>695,951</u>	<u>695,951</u>	<u>641,062</u>
EXPENDITURES:					
4 General Government	0	0	5,906,760	(5,906,760)	337,469
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,906,760</u>	<u>(5,906,760)</u>	<u>337,469</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,210,809)	(5,210,809)	303,593
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	(5,210,809)	(5,210,809)	303,593
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>\$20,389,310</u>	<u>\$20,389,310</u>	<u>\$25,855,162</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,724,142	\$1,724,142	\$1,383,127
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,724,142</u>	<u>1,724,142</u>	<u>1,383,127</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	8,056,587	(8,056,587)	0
7 Parks Capital Outlay	0	0	2,815,013	(2,815,013)	453,361
8 Zoo Capital Outlay	0	0	769,581	(769,581)	0
9 Fire Capital Outlay	0	0	8,282,060	(8,282,060)	18,138,268
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>22,761,679</u>	<u>(22,761,679)</u>	<u>20,779,851</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(21,037,537)	(21,037,537)	(19,396,724)
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>(21,037,537)</u>	<u>(21,037,537)</u>	<u>(19,396,724)</u>
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>\$34,195,415</u>	<u>\$34,195,415</u>	<u>\$38,843,669</u>

Expenditures include:	
Expended	\$9,632,131
Encumbered	<u>13,129,548</u>
Total	<u><u>\$22,761,679</u></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 July 31, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$553	\$553	\$114
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>553</u>	<u>553</u>	<u>114</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	553	553	114
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>553</u>	<u>553</u>	<u>114</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>\$10,018</u>	<u>\$10,018</u>	<u>\$9,102</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 July 31, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	4,884	4,884	1,204
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,884</u>	<u>4,884</u>	<u>1,204</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	4,884	4,884	1,204
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	4,884	4,884	(323,121)
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>\$327,886</u>	<u>\$327,886</u>	<u>\$182,932</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,536,370	\$7,536,370	\$7,157,440
2 Interest Income	0	0	214,694	214,694	40,584
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,751,064</u>	<u>7,751,064</u>	<u>7,198,024</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	(3,970,817)	(3,970,817)	7,198,024
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,970,817)	(3,970,817)	7,198,024
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>\$10,273,382</u>	<u>(\$3,970,817)</u>	<u>\$7,198,024</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	881	881	7,308
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>881</u>	<u>881</u>	<u>7,308</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	881	881	7,308
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	881	881	7,308
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>\$9,022</u>	<u>\$881</u>	<u>\$7,308</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,378,147	\$1,378,147	\$1,378,147
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	46,079	46,079	7,926
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,424,226</u>	<u>1,424,226</u>	<u>1,386,073</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	250,125	(250,125)	528,150
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>250,125</u>	<u>(250,125)</u>	<u>528,150</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,174,101	1,174,101	857,923
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	1,174,101	1,174,101	857,923
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>\$2,028,007</u>	<u>\$2,028,007</u>	<u>\$875,789</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 22, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$119,993	\$119,993	\$238,739
2 Interest Income	0	0	16,931	16,931	11,265
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>136,924</u>	<u>136,924</u>	<u>250,004</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	(340,526)	(340,526)	(9,196)
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	(340,526)	(340,526)	(9,196)
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>\$472,454</u>	<u>\$472,454</u>	<u>\$571,074</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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 22, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,280,712	\$3,280,712	\$3,128,169
2 Interest income	0	0	111,980	111,980	24,636
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,392,692</u>	<u>3,392,692</u>	<u>3,152,805</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	(1,115,308)	(1,115,308)	2,676,065
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	(1,115,308)	(1,115,308)	2,676,065
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>\$4,782,416</u>	<u>\$4,782,416</u>	<u>\$3,152,848</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 22, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,594,607	\$1,594,607	\$1,725,467
2 Interest Income	0	0	30,418	30,418	21,548
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,625,025</u>	<u>1,625,025</u>	<u>1,747,015</u>
EXPENDITURES:					
5 Interest Expense	0	0	626,447	(626,447)	642,447
6 Contracts	0	0	0	0	642,447
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>626,447</u>	<u>(626,447)</u>	<u>1,104,568</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	998,578	998,578	
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	<u>0</u>	<u>0</u>	<u>998,578</u>	<u>998,578</u>	<u>1,104,568</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,269,406</u>	<u>1,269,406</u>	<u>1,809,139</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,267,984</u>	<u>\$2,267,984</u>	

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,555,988	\$10,824,326	\$9,823,324	(\$1,001,002)	\$8,283,205
2 Interest Income	0	0	10,765	10,765	0
3 TOTAL OPERATING REVENUES	<u>18,555,988</u>	<u>10,824,326</u>	<u>9,834,089</u>	<u>(990,237)</u>	<u>8,283,205</u>
OPERATING EXPENSES:					
4 Personnel Services	4,435,076	2,587,128	2,354,198	232,930	2,107,650
5 Supplies and materials	8,221,280	4,795,747	3,687,121	1,108,626	3,565,649
6 Services and other expenses	4,291,892	2,503,604	2,105,584	398,020	2,225,486
7 Repairs and maintenance	1,385,740	808,348	609,263	199,085	537,744
8 Depreciation and amortization	242,000	141,167	273,123	(131,956)	183,713
9 TOTAL OPERATING EXPENSES	<u>18,575,988</u>	<u>10,835,993</u>	<u>9,029,289</u>	<u>1,806,704</u>	<u>8,620,242</u>
10 OPERATING INCOME/(LOSS)	(20,000)	(11,667)	804,800	816,467	(337,037)
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	11,667	0	(11,667)	13,619
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>804,800</u>	<u>804,800</u>	<u>(323,418)</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>804,800</u>	<u>804,800</u>	<u>(323,418)</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>\$4,699,823</u>	<u>\$804,800</u>	<u>\$4,816,368</u>

Analysis of Net Position

Cash	\$896,553
Receivable	23,790
Inventory	729,187
Capital Assets, net	3,496,650
Other Assets	462,954
Deferred Outflows	687,795
Liabilities	(1,552,504)
Deferred Inflows	(44,602)
Net Position	<u>\$4,699,823</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$7,400	\$4,317	\$4,635	\$318	\$6,870
2 Charges for services	2,220,700	1,295,408	1,410,235	114,827	1,350,612
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,228,100</u>	<u>1,299,725</u>	<u>1,414,870</u>	<u>115,145</u>	<u>1,357,482</u>
OPERATING EXPENSES:					
5 Personnel Services	840,220	490,128	503,561	(13,433)	417,012
6 Supplies and materials	120,348	70,203	30,682	39,521	18,865
7 Services and other expenses	783,725	457,173	476,578	(19,405)	409,693
8 Repairs and maintenance	454,546	265,152	45,134	220,018	13,776
9 Depreciation and amortization	9,615	5,609	214,910	(209,301)	677
10 Refunds	0	0	1,543	(1,543)	0
11 TOTAL OPERATING EXPENSES	<u>2,208,454</u>	<u>1,288,265</u>	<u>1,272,408</u>	<u>17,400</u>	<u>860,023</u>
12 OPERATING INCOME/(LOSS)	19,646	11,460	142,462	132,545	497,459
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	37,900	22,108	142,977	120,869	25,633
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>33,569</u>	<u>285,439</u>	<u>253,414</u>	<u>523,092</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>33,569</u>	<u>285,439</u>	<u>253,414</u>	<u>523,092</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>\$2,141,444</u>	<u>\$2,393,314</u>	<u>\$253,414</u>	<u>\$1,968,429</u>

Analysis of Net Position

Cash	\$2,768,222
Receivable	0
Inventory	0
Capital Assets, net	100,688
Other Assets	0
Deferred Outflows	114,633
Liabilities	(582,796)
Deferred Inflows	<u>(7,433)</u>
Net Position	<u>\$2,393,314</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended July 31, 2024
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$25,501,300	\$14,875,758	\$15,178,531	\$302,773	\$14,765,246
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>25,501,300</u>	<u>14,875,758</u>	<u>15,178,531</u>	<u>302,773</u>	<u>14,765,246</u>
OPERATING EXPENSES:					
4 Personnel Services	8,772,029	5,117,017	5,615,291	(498,274)	4,711,341
5 Supplies and materials	2,559,506	1,493,045	653,111	839,934	841,880
6 Services and other expenses	4,871,257	2,841,567	3,321,541	(479,974)	2,707,756
7 Repairs and maintenance	4,364,792	2,546,129	2,485,709	60,420	2,265,646
8 Closure & Postclosure Costs	924,000	539,000	434,367	104,633	497,237
9 Depreciation and amortization	3,215,626	1,875,782	1,585,652	290,130	2,292,407
10 TOTAL OPERATING EXPENSES	<u>24,707,210</u>	<u>14,412,539</u>	<u>14,095,671</u>	<u>316,868</u>	<u>13,316,267</u>
11 OPERATING INCOME/(LOSS)	794,090	463,219	1,082,860	619,641	1,448,979
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	211,500	123,375	930,450	807,075	145,256
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>586,594</u>	<u>2,013,689</u>	<u>1,427,095</u>	<u>1,790,791</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(586,594)	(1,005,590)	(418,996)	(1,255,109)
19 NET INCOME/(LOSS)	<u>0</u>	<u>(0)</u>	<u>1,008,099</u>	<u>1,008,099</u>	<u>535,682</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>\$29,453,095</u>	<u>\$1,008,099</u>	<u>\$27,007,575</u>

Analysis of Net Position

Cash	
Operating	\$17,804,739
Debt Reserve	-
Receivable	3,945,194
Inventory	-
Capital Assets, net	18,677,376
Other Assets	14,896
Deferred Outflows	917,060
Liabilities	(11,846,700)
Deferred Inflows	(59,470)
	<hr/>
Net Position	<u>\$29,453,095</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jul 31, 2023 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$971,795	\$566,880	\$511,801	(\$55,079)	\$494,042
2 RiverMarket Parking	766,000	446,833	527,387	80,554	440,895
3 Business Licenses	340,400	198,567	222,459	23,892	336,993
4 Street Repairs	535,500	312,375	71,576	(240,799)	361,320
5 Parking Meters	470,800	274,633	295,320	20,687	303,008
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>3,084,495</u>	<u>1,799,289</u>	<u>1,628,543</u>	<u>(170,746)</u>	<u>1,936,258</u>
OPERATING EXPENSES:					
8 Personnel Services	176,800	103,133	220,250	(117,117)	338,557
9 Supplies and materials	25,000	14,583	8,250	6,333	10,094
10 Repairs and maintenance	60,000	35,000	9,000	26,000	20,492
11 Services and other expenses	684,219	399,128	165,730	233,398	262,969
12 Depreciation and amortization	220,200	128,450	128,441	9	128,442
13 TOTAL OPERATING EXPENSES	<u>1,166,219</u>	<u>680,294</u>	<u>531,671</u>	<u>148,623</u>	<u>760,554</u>
14 OPERATING INCOME/(LOSS)	<u>1,918,276</u>	<u>1,118,994</u>	<u>1,096,872</u>	<u>(22,122)</u>	<u>1,175,704</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	108,820	63,478	286,584	223,106	83,817
16 Debt Service	(29,626)	(17,282)	(18,648)	(1,366)	(18,648)
17 Interest expense	(185,063)	(107,953)	(118,542)	(10,589)	(138,811)
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>1,057,237</u>	<u>1,246,266</u>	<u>189,029</u>	<u>1,102,062</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>1,057,237</u>	<u>1,246,266</u>	<u>189,029</u>	<u>1,102,062</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>\$8,329,535</u>	<u>\$8,518,564</u>	<u>\$189,029</u>	<u>\$6,936,829</u>

Analysis of Net Position

Cash	
Operating	\$5,157,420
Debt Reserve	1,189,731
Receivable	659,062
Inventory	-
Capital Assets, net	4,881,512
Other Assets	4,667,836
Liabilities	(3,598,685)
Deferred Inflows	(4,438,312)
Net Position	<u>\$8,518,564</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	502,181
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	17,559	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>17,559</u>	<u>502,181</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	306,150	306,150
7	Realized gain (loss) on the sale of investments	0	0	326,830	326,830
8	Interest and dividends	0	0	185,094	185,094
9		<u>0</u>	<u>0</u>	<u>818,074</u>	<u>818,074</u>
10	Less investment expense	0	0	(4,659)	(4,659)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>813,415</u>	<u>813,415</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>830,974</u>	<u>830,974</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	857,230	(857,230)
14	Administrative expenses	0	0	37,925	(37,925)
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>895,155</u>	<u>(895,155)</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(64,181)</u>	<u>(64,181)</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,515,846</u>	<u>\$11,515,846</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 22, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$5,047	\$5,047	\$2,922
2	Plan members	0	0	1,268	1,268	1,461
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>27,769</u>	<u>27,769</u>	<u>4,383</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	443,823	443,823	108,515
7	Realized gain (loss) on the sale of investments	0	0	0	0	368,104
8	Interest and dividends	0	0	167,003	167,003	100,435
9		<u>0</u>	<u>0</u>	<u>610,826</u>	<u>610,826</u>	<u>577,054</u>
10	Less investment expense	0	0	(16,886)	(16,886)	(13,013)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>593,940</u>	<u>593,940</u>	<u>564,041</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>621,709</u>	<u>621,709</u>	<u>568,424</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	831,410	(831,410)	1,063,913
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	17,455	(17,455)	24,028
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>848,865</u>	<u>(848,865)</u>	<u>1,087,941</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(227,156)</u>	<u>(227,156)</u>	<u>(519,517)</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>\$8,120,606</u>	<u>\$8,120,606</u>	<u>\$8,433,056</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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	400,826	(400,826)	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>400,826</u>	<u>(400,826)</u>	<u>560,964</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>685,667</u>	<u>685,667</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>\$7,808,927</u>	<u>\$7,808,927</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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$3,199,328	\$3,199,328	\$2,945,269
2	Plan members	0	0	1,610,975	1,610,975	1,498,842
3	Participant Directed Transfer	0	0	125,879	125,879	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	(40,136)	(40,136)	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>4,896,046</u>	<u>4,896,046</u>	<u>4,444,111</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	6,362,645	6,362,645	4,924,338
8	Realized gain (loss) on the sale of investments	0	0	(273,310)	(273,310)	(271,681)
9	Interest and dividends	0	0	1,723,681	1,723,681	1,484,497
10		<u>0</u>	<u>0</u>	<u>7,813,016</u>	<u>7,813,016</u>	<u>6,137,154</u>
11	Less investment expense	0	0	(158,453)	(158,453)	(225,622)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>7,654,563</u>	<u>7,654,563</u>	<u>5,911,532</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>12,550,609</u>	<u>12,550,609</u>	<u>10,355,643</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	2,103,392	(2,103,392)	1,542,624
15	Administrative expenses	0	0	292,212	(292,212)	181,318
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,395,604</u>	<u>(2,395,604)</u>	<u>1,723,942</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>10,155,005</u>	<u>10,155,005</u>	<u>8,631,701</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>\$112,975,182</u>	<u>\$112,975,182</u>	<u>\$96,926,704</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 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 July 31, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 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	919,862	919,862
7	Realized gain (loss) on the sale of investments	0	0	6,233	6,233
8	Interest and dividends	0	0	185,051	185,051
9		<u>0</u>	<u>0</u>	<u>1,111,146</u>	<u>1,111,146</u>
10	Less investment expense	0	0	(84,663)	(84,663)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,026,483</u>	<u>1,026,483</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,026,483</u>	<u>1,026,483</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>1,026,483</u>	<u>1,026,483</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>\$12,265,732</u>	<u>\$12,265,732</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 22, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jul 31, 2023 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$1,884,981	\$1,884,981	\$1,706,894
2 Investment Income	0	0	14,166	14,166	3,174
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>1,899,147</u>	<u>1,899,147</u>	<u>1,710,068</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	1,899,147	(1,899,147)	1,710,068
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>1,899,147</u>	<u>1,899,147</u>	<u>1,710,068</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on November 22, 2024.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended July 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	\$1,929,650	\$6,487,025	\$3,091,153	\$25,586,510	\$758,444		\$37,852,782	\$3,619,083
108 General - Special Projects				538,469			538,469	6,421,014
110 Seized Money			475,007				475,007	3,575
140 Franchise Fee Collection							0	0
200 Street				4,621,806			4,621,806	185,761
205 Street - Special Projects							0	2,833,921
210 Special Projects				10,044			10,044	737,822
220 911							0	0
230 CDBG							0	191,014
240 HIPP							0	110,208
250 NHSP							0	27,393
270 Grants	180,816			1,811,474			1,992,290	9,918,898
271 American Rescue Plan Act				19,450,276			19,450,276	4,556,125
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	9,813,803
326 2012-2021 Capital Project Fund							0	7,780,587
331 2018 Capital Improvement Bond							0	873,766
332 2022 Capital Improvement Bond							0	13,129,548
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				9,660,627			9,660,627	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				862,515			862,515	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			4,213,899			4,263,251	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	97,722	269,653	34,822	180,599	7,433		590,229	0
603 Waste Disposal	269,821	1,971,181	9,605,699		59,470		11,906,171	0
612 Rivermarket Garage Fund	364,000		16,761	107,924	4,438,312	3,110,000	8,036,997	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		322,659				357,078	0
940 Accounts Payable Clearing Fund	5,415,735						5,415,735	0
Totals	<u>\$8,341,515</u>	<u>\$10,280,363</u>	<u>\$13,546,101</u>	<u>\$67,189,336</u>	<u>\$5,308,261</u>	<u>\$3,110,000</u>	<u>\$107,775,576</u>	<u>\$60,202,518</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended July 31, 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 7/31/2024	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	685,000	0	3,110,000	201,136
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		<u>\$195,225,000</u>			<u>\$158,295,544</u>	<u>\$1,056,800</u>	<u>\$9,429,583</u>	<u>\$7,155,000</u>	<u>\$142,767,761</u>	<u>\$3,528,739</u>

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