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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2023 Unaudited
REVENUES:					
1 General property taxes	\$37,892,783	\$28,419,587	\$35,377,599	\$6,958,012	\$30,139,360
2 Sales taxes	143,278,161	107,458,621	104,379,383	(3,079,238)	104,404,955
3 Licenses and permits	13,856,800	10,392,600	12,552,230	2,159,630	12,091,987
4 Intergovernmental	11,952,066	8,964,050	12,271,898	3,307,849	10,679,834
5 Charges for services	11,157,154	8,367,866	9,422,968	1,055,103	9,352,270
6 Fines and fees	1,882,900	1,412,175	1,593,902	181,727	1,506,012
7 Utility franchise fees	32,591,550	24,443,663	24,725,352	281,690	24,424,015
8 Investment income	1,126,300	844,725	3,140,258	2,295,533	618,691
9 Miscellaneous	1,102,700	827,025	697,919	(129,106)	838,995
10 TOTAL REVENUES	<u>254,840,414</u>	<u>191,130,311</u>	<u>204,161,509</u>	<u>13,031,199</u>	<u>194,056,119</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,773,298	23,079,974	19,448,044	3,631,930	17,693,854
12 Board of Directors	395,993	296,995	315,845	(18,850)	277,340
13 Community Programs	241,193	180,895	80,612	100,283	187,561
14 City Attorney	2,634,675	1,976,006	2,015,953	(39,947)	1,726,247
15 District Court - First Division (Criminal)	1,478,562	1,108,922	1,077,507	31,415	994,017
16 District Court - Third Division (Environmental)	638,092	478,569	460,394	18,175	432,777
17 District Court - Second Division (Traffic)	1,359,175	1,019,381	1,016,423	2,958	973,138
18 Finance	5,168,493	3,876,370	3,433,641	442,729	3,376,951
19 Human Resources	2,728,651	2,046,488	2,286,130	(239,642)	1,806,218
20 Information Technology	8,035,325	6,026,494	5,469,862	556,632	5,431,029
21 Planning and Development	3,574,470	2,680,853	2,686,655	(5,803)	2,514,974
22 TOTAL GENERAL GOVERNMENT	<u>57,027,927</u>	<u>42,770,945</u>	<u>38,291,066</u>	<u>4,479,879</u>	<u>35,414,106</u>
23 PUBLIC WORKS	1,158,757	869,068	834,051	35,017	845,655
24 PARKS & RECREATION	11,248,924	8,436,693	8,424,014	12,679	7,848,840
25 RIVERMARKET	1,119,224	839,418	850,093	(10,675)	760,629
26 GOLF	1,728,004	1,296,003	1,686,691	(390,688)	1,462,759
27 JIM DAILEY FITNESS & AQUATICS	888,509	666,382	865,812	(199,430)	748,087
28 ZOO	7,209,681	5,407,261	6,115,948	(708,687)	5,826,624
29 FIRE	55,003,287	41,252,465	41,941,715	(689,250)	42,344,929
30 POLICE	86,594,335	64,945,751	66,869,850	(1,924,099)	58,913,807
31 911 OPERATIONS	4,635,019	3,476,264	3,744,145	(267,881)	3,214,556
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,582,660	5,686,995	5,613,851	73,144	4,507,754
33 DEBT SERVICE:					
34 Principal	3,740,323	2,805,242	3,740,739	(935,497)	2,329,986
35 Fiscal Charges on Long Term Debt	330,584	247,938	330,792	(82,854)	92,537
36 CAPITAL OUTLAY	63,325	47,494	64,184	(16,690)	67,954
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>238,330,559</u>	<u>178,747,919</u>	<u>179,372,951</u>	<u>(625,032)</u>	<u>164,378,223</u>
39 REVENUES OVER (UNDER) EXPENDITURES	16,509,855	12,382,391	24,788,558	13,656,230	29,677,896
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	2,002,355	1,462,307	(540,048)	1,564,826
43 TRANSFERS OUT	(19,179,662)	(14,384,747)	(19,179,662)	(4,794,916)	(13,061,650)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
44 EXPENDITURES AND OTHER FINANCING USES	0	0	7,071,203	8,321,267	18,181,072
45 BEGINNING FUND BALANCE	<u>42,317,955</u>	<u>42,317,955</u>	<u>42,317,955</u>	<u>0</u>	<u>29,569,688</u>
46 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$42,317,955</u>	<u>\$42,317,955</u>	<u>\$49,389,158</u>	<u>\$8,321,267</u>	<u>\$47,750,760</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,816,495.

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 September 30, 2024 fund balance in Fund 108 is \$42,878,734.
 The September 30, 2024 fund balance in Fund 110 is \$312,181.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$22,208	\$22,208	\$103,422
2 Fines and fees	0	0	56,849	56,849	49,719
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	124,598	124,598	135,397
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>203,655</u>	<u>203,655</u>	<u>288,538</u>
EXPENDITURES:					
7 Executive Administration	0	0	6,762,798	(6,762,798)	1,996,412
8 City Attorney	0	0	0	0	0
9 Finance	0	0	(61,333)	61,333	27,719
10 Information Technology	0	0	223,838	(223,838)	323,669
12 Human Resources	0	0	356,901	(356,901)	400,791
13 Planning	0	0	187,070	(187,070)	136,178
14 Community Programs	0	0	8,656,426	(8,656,426)	5,107,054
15 Public Works	0	0	1,543,979	(1,543,979)	347,144
16 Parks and Recreation	0	0	800,185	(800,185)	488,046
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	(324,096)	324,096	183,405
19 Police	0	0	935,565	(935,565)	1,303,126
20 Housing	0	0	1,294,881	(1,294,881)	1,212,890
21 Fleet	0	0	0	0	0
22 Zoo	0	0	(194,513)	194,513	945,122
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	4,823,813	(4,823,813)	7,511,654
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>25,605,514</u>	<u>(25,605,514)</u>	<u>19,983,210</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(25,401,859)	25,809,169	(19,694,672)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	18,904,368	18,904,368	12,971,857
30 Transfers Out	0	0	0	0	0
31 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,497,491)	(6,497,491)	(6,722,815)
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>49,376,225</u>	<u>49,376,225</u>	<u>53,225,650</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$42,878,734</u>	<u>\$42,878,734</u>	<u>\$46,502,835</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,325	10,325	6,746
3 Miscellaneous	0	0	95,034	95,034	119,873
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>105,359</u>	<u>105,359</u>	<u>126,619</u>
EXPENDITURES:					
5 Police	0	0	61,491	(61,491)	153,372
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>61,491</u>	<u>(61,491)</u>	<u>153,372</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	43,868	43,868	(26,753)
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	43,868	43,868	(26,753)
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>\$312,181</u>	<u>\$312,181</u>	<u>\$285,390</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	7,005	\$7,005	\$226,683
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>7,005</u>	<u>7,005</u>	<u>226,683</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	7,005	7,005	226,683
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	7,005	7,005	226,683
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>\$616,486</u>	<u>\$616,486</u>	<u>\$226,682</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2023 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$7,850,897	\$5,888,173	\$6,824,497	\$936,324	\$6,330,908
2 Licenses and permits	18,100	13,575	17,290	3,715	14,690
3 Intergovernmental	17,371,100	13,028,325	12,482,826	(545,499)	12,837,306
4 Charges for services	36,900	27,675	32,565	4,890	36,868
5 Investment income	531,600	398,700	1,769,305	1,370,605	342,521
6 Miscellaneous	37,000	27,750	38,183	10,433	40,361
7 TOTAL REVENUES	<u>25,845,597</u>	<u>19,384,198</u>	<u>21,164,666</u>	<u>1,780,468</u>	<u>19,602,654</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,162,233	2,371,675	2,256,869	114,806	2,335,907
9 Operations Administration	617,397	463,048	444,936	18,112	421,262
10 Street & Drainage Maintenance	8,713,707	6,535,280	6,440,719	94,561	5,229,269
11 Storm Drainage Maintenance	1,298,796	974,097	731,675	242,422	774,848
12 Work Pool	140,769	105,577	54,730	50,847	56,780
13 Resource Control & Scheduling	405,362	304,022	294,536	9,486	298,630
14 Control Devices	1,076,427	807,320	812,731	(5,411)	806,107
15 Signals	961,667	721,250	950,199	(228,949)	670,935
16 Parking Meters	143,994	107,996	82,232	25,764	106,365
17 Civil Engineering	1,699,085	1,274,314	1,021,459	252,855	1,019,143
18 Traffic Engineering	3,800,347	2,850,260	2,596,520	253,740	2,482,557
19 Parking Enforcement	340,296	255,222	204,153	51,069	196,882
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 TOTAL EXPENDITURES	<u>22,360,080</u>	<u>16,770,060</u>	<u>15,893,342</u>	<u>876,718</u>	<u>14,401,268</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,485,517	2,614,138	5,271,324	2,657,186	5,201,386
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	213,000	284,000	71,000	284,000
25 Transfers Out	(2,874,217)	(2,155,663)	(2,874,217)	(718,554)	(2,827,217)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	895,300	671,475	2,681,107	2,009,632	2,658,169
27 BEGINNING FUND BALANCE	<u>27,773,048</u>	<u>27,773,048</u>	<u>27,773,048</u>	<u>0</u>	<u>23,750,207</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$28,668,348</u>	<u>\$28,444,523</u>	<u>\$30,454,155</u>	<u>\$2,009,632</u>	<u>\$26,408,376</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The September 30, 2024 fund balance in Fund 205 is \$2,900,540.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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	15,810	15,810	13,660
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>15,810</u>	<u>15,810</u>	<u>13,660</u>
EXPENDITURES:					
5 Public Works	0	0	1,395,298	(1,395,298)	992,371
6 Capital Outlay	0	0	3,314,793	(3,314,793)	2,918,888
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,710,091</u>	<u>(4,710,091)</u>	<u>3,911,259</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,694,281)	(4,694,281)	(3,897,599)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,282,950	2,282,950	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	(2,411,331)	(2,411,331)	(1,607,599)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,823</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,900,540</u>	<u>\$2,900,540</u>	<u>\$3,462,224</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$939,573	\$939,573	\$1,045,348
2 Interest income	0	0	306,949	306,949	52,601
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,246,522</u>	<u>1,246,522</u>	<u>1,097,949</u>
EXPENDITURES:					
5 Police	0	0	231,198	(231,198)	44,019
6 Debt Service					0
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>231,198</u>	<u>(231,198)</u>	<u>44,019</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,015,324	1,015,324	1,053,930
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	1,015,324	1,015,324	1,053,930
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,069,802</u>	<u>5,069,802</u>	<u>3,878,867</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,085,126</u>	<u>\$6,085,126</u>	<u>\$4,932,797</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$40,025	\$40,025	\$79,121
2 Intergovernmental	0	0	131,392	131,392	130,449
3 Charges for services	0	0	536,676	536,676	552,840
4 Fines and fees	0	0	579,578	579,578	568,833
5 Interest income	0	0	523,373	523,373	8,664
6 Miscellaneous	0	0	2,252,883	2,252,883	5,078,133
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,063,927</u>	<u>4,063,927</u>	<u>6,418,040</u>
EXPENDITURES:					
8 Executive Administration	0	0	196,801	(196,801)	392,719
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)	4,543
12 District Court - Second Division (Traffic)	0	0	7,294	(7,294)	12,185
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	116,542	(116,542)	152,694
15 Human Resources	0	0	72,098	(72,098)	69,128
16 Information Technology	0	0	0	0	0
17 Planning	0	0	39,865	(39,865)	109,742
18 Fleet	0	0	610,512	(610,512)	823,611
19 Public Works	0	0	81,752	(81,752)	17,791
20 Parks and Recreation	0	0	679,340	(679,340)	686,296
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	560,326	(560,326)	621,198
23 Police	0	0	85,195	(85,195)	32,994
24 Housing	0	0	167,916	(167,916)	105,456
25 Zoo	0	0	(602,621)	602,621	(819,201)
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	879,081	(879,081)	1,223,669
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,906,427</u>	<u>(2,906,427)</u>	<u>3,433,152</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,157,500	1,157,500	2,984,888
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	1,157,500	1,157,500	2,984,888
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,019,805</u>	<u>12,019,805</u>	<u>6,685,480</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$13,177,305</u>	<u>\$13,177,305</u>	<u>\$9,670,368</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$8,065,251	\$8,065,251	\$13,065,216
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	14,203	14,203	8,807
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	471,189	471,189	219,707
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>8,550,673</u>	<u>8,550,673</u>	<u>13,293,730</u>
EXPENDITURES:					
6 General Government	0	0	981,269	(981,269)	5,227,763
7 Public Works	0	0	3,741,856	(3,741,856)	10,837,945
8 Parks & Recreation	0	0	1,255,528	(1,255,528)	435,695
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	1,459,961	(1,459,961)	158,673
12 Police	0	0	1,006,494	(1,006,494)	1,375,979
13 Housing	0	0	64,078	(64,078)	197,975
14 Capital Outlay	0	0	5,333,990	(5,333,990)	4,951,563
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,843,176</u>	<u>(13,843,176)</u>	<u>23,185,593</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,292,503)	(5,292,503)	(9,891,863)
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	(5,292,503)	(5,292,503)	(9,891,863)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(10,274,857)</u>	<u>17,775</u>	<u>22,973</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$15,567,360)</u>	<u>(\$15,567,360)</u>	<u>(\$9,868,890)</u>

Expenditures include:	
Expended	\$3,925,933
Encumbered	9,917,243
	<u>\$13,843,176</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	11,557,738	\$11,557,738	\$2,672,788
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	747,858	747,858	62,126
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12,305,596</u>	<u>12,305,596</u>	<u>2,734,914</u>
EXPENDITURES:					
6 General Government	0	0	2,477,124	(2,477,124)	2,574,453
7 Public Works	0	0	549,526	(549,526)	41,806
8 Parks & Recreation	0	0	62,375	(62,375)	864
9 Fleet	0	0	0	0	0
10 Fire	0	0	7,235,382	(7,235,382)	1,121,414
11 Police	0	0	363,910	(363,910)	310,772
12 Housing	0	0	193,097	(193,097)	431,768
13 Capital Outlay	0	0	5,309,131	(5,309,131)	6,748,143
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>16,190,545</u>	<u>(16,190,545)</u>	<u>11,229,220</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,884,949)	(3,884,949)	(8,494,306)
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	(3,884,949)	(3,884,949)	(8,494,306)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,287,434</u>	<u>1,287,434</u>	<u>355,660</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$2,597,515)</u>	<u>(\$2,597,515)</u>	<u>(\$8,138,646)</u>

Expenditures include:	
Expended	\$11,823,050
Encumbered	4,367,495
	<u>\$16,190,545</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 September 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$676,250	\$676,250	\$1,381,996
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>676,250</u>	<u>676,250</u>	<u>1,381,996</u>
EXPENDITURES:					
5 General Government	0	0	0	0	1,165,444
6 Housing	0	0	1,086,721	(1,086,721)	398,918
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,086,721</u>	<u>(1,086,721)</u>	<u>1,564,362</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(410,471)	(410,471)	(182,366)
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	(410,471)	(410,471)	(182,366)
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>\$673,256</u>	<u>\$673,256</u>	<u>\$941,685</u>

Expenditures include:	
Expended	\$919,018
Encumbered	167,703
	<u>\$1,086,721</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,304,676	\$1,304,676	\$894,174
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>1,304,676</u>	<u>1,304,676</u>	<u>894,174</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,736,265	(1,736,265)	1,965,862
7 Capital Outlay	0	0	0	0	25,500
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,736,265</u>	<u>(1,736,265)</u>	<u>1,991,362</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(431,589)	(431,589)	(1,097,188)
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	(431,589)	(431,589)	(1,097,188)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,769</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$650,993</u>	<u>\$650,993</u>	<u>\$526,581</u>

Expenditures include:	
Expended	\$1,602,886
Encumbered	<u>133,379</u>
	<u>\$1,736,265</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$75,592	\$75,592	\$100,833
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>75,592</u>	<u>75,592</u>	<u>100,833</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	85,872	(85,872)	108,155
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>85,872</u>	<u>(85,872)</u>	<u>108,155</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,280)	(10,280)	(7,322)
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	(10,280)	(10,280)	(7,322)
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>\$4,619</u>	<u>\$4,619</u>	<u>\$10,924</u>

Expenditures include:	
Expended	\$78,472
Encumbered	<u>7,400</u>
	<u>\$85,872</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	109,233	109,233	94,399
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>109,233</u>	<u>109,233</u>	<u>94,399</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	(280,730)	280,730	98,815
9 Police	0	0	10,985	(10,985)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	12,625,886	(12,625,886)	8,733,249
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,356,141</u>	<u>(12,356,141)</u>	<u>8,832,113</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,246,908)	(12,246,908)	(8,737,714)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	10,954,400	10,954,400	7,400,000
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,292,508)	(1,292,508)	(1,337,714)
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>\$122,670</u>	<u>\$122,670</u>	<u>\$617,887</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,511,781	1,511,781	394,805
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,511,781</u>	<u>1,511,781</u>	<u>394,805</u>
EXPENDITURES:					
5 General Government	0	0	1	(1)	313,290
6 Housing	0	0	0	0	0
7 Public Works	0	0	45,371	(45,371)	86,704
8 Parks and Recreation	0	0	169,298	(169,298)	270,735
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	1,180,811	(1,180,811)	168,881
13 Capital Outlay	0	0	9,814,133	(9,814,133)	15,335,672
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,209,614</u>	<u>(11,209,614)</u>	<u>16,205,360</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,697,833)	(9,697,833)	(15,810,555)
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	(9,697,833)	(9,697,833)	(15,810,555)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>24,445,354</u>	<u>24,445,354</u>	<u>32,705,542</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,747,521</u>	<u>\$14,747,521</u>	<u>\$16,894,987</u>

Expenditures include:	
Expended	\$5,271,549
Encumbered	<u>5,938,065</u>
Total	<u>\$11,209,614</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$14,370	\$14,370	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,370</u>	<u>14,370</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	14,370	14,370	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	<u>0</u>	<u>0</u>	<u>14,370</u>	<u>14,370</u>	<u>0</u>
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>\$292,892</u>	<u>\$292,892</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$55,496	\$55,496	\$124,002
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	0	0	55,496	55,496	124,002
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	(452,751)	452,751	3,807,950
5 TOTAL EXPENDITURES	0	0	(452,751)	452,751	3,807,950
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	508,247	508,247	(3,683,948)
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	508,247	508,247	(3,683,948)
14 BEGINNING FUND BALANCE	0	0	2,228,813	2,228,813	4,338,978
15 ENDING FUND BALANCE	\$0	\$0	\$2,737,060	\$2,737,060	\$655,030
Expenditures include:					
Expended					
Encumbered					
Total					

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,747	10,747	2,796
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,747</u>	<u>10,747</u>	<u>2,796</u>
EXPENDITURES:					
5 Street & Drainage	0	0	190,000	(190,000)	265,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>190,000</u>	<u>(190,000)</u>	<u>265,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(179,253)	(179,253)	(262,204)
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	(179,253)	(179,253)	(262,204)
12 BEGINNING FUND BALANCE	0	0	182,929	182,929	216,788
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,676</u>	<u>\$3,676</u>	<u>(\$45,416)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$867,233	\$867,233	\$856,665
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>867,233</u>	<u>867,233</u>	<u>856,665</u>
EXPENDITURES:					
4 General Government	0	0	8,900,177	(8,900,177)	423,566
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,900,177</u>	<u>(8,900,177)</u>	<u>423,566</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(8,032,944)	(8,032,944)	433,099
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	(8,032,944)	(8,032,944)	433,099
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>\$17,567,175</u>	<u>\$17,567,175</u>	<u>\$25,984,668</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$2,207,596	\$2,207,596	\$1,885,519
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,207,596</u>	<u>2,207,596</u>	<u>1,885,519</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	10,728,799	(10,728,799)	4,576,851
7 Parks Capital Outlay	0	0	2,864,223	(2,864,223)	665,843
8 Zoo Capital Outlay	0	0	769,581	(769,581)	350,500
9 Fire Capital Outlay	0	0	15,279,970	(15,279,970)	18,138,268
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,481,011</u>	<u>(32,481,011)</u>	<u>25,919,684</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(30,273,415)	(30,273,415)	(24,034,165)
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>(30,273,415)</u>	<u>(30,273,415)</u>	<u>(24,034,165)</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>\$24,959,537</u>	<u>\$24,959,537</u>	<u>\$34,206,228</u>

Expenditures include:	
Expended	\$11,310,589
Encumbered	<u>21,170,422</u>
Total	<u><u>\$32,481,011</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$555	\$555	\$117
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>555</u>	<u>555</u>	<u>117</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	555	555	117
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	0	0	555	555	117
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>\$10,020</u>	<u>\$10,020</u>	<u>\$9,105</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 September 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	5,250	5,250	1,280
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,250</u>	<u>5,250</u>	<u>1,280</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	5,250	5,250	1,280
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	5,250	5,250	(323,045)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>323,002</u>	<u>323,002</u>	<u>506,052</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$328,252</u>	<u>\$328,252</u>	<u>\$183,007</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$14,571,913	\$14,571,913	\$13,122,314
2 Interest Income	0	0	293,703	293,703	89,080
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,865,616</u>	<u>14,865,616</u>	<u>13,211,394</u>
EXPENDITURES:					
5 Debt Service	0	0	12,698,096	(12,698,096)	1,476,788
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,698,096</u>	<u>(12,698,096)</u>	<u>1,476,788</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	2,167,520	2,167,520	11,734,606
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	2,167,520	2,167,520	11,734,606
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>\$16,411,719</u>	<u>\$2,167,520</u>	<u>\$11,734,606</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	883	883	7,768
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>883</u>	<u>883</u>	<u>7,768</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	883	883	7,768
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	883	883	7,768
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>\$9,024</u>	<u>\$883</u>	<u>\$7,768</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,771,475	\$1,771,475	\$1,771,475
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	53,681	53,681	14,857
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,825,156</u>	<u>1,825,156</u>	<u>1,786,332</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	1,575,031	1,575,031	1,521,507
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	1,575,031	1,575,031	1,521,507
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>\$2,428,937</u>	<u>\$2,428,937</u>	<u>\$1,539,373</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 31, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$138,174	\$138,174	\$251,524
2 Interest Income	0	0	20,492	20,492	15,619
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>158,666</u>	<u>158,666</u>	<u>267,143</u>
EXPENDITURES:					
5 Debt Service	0	0	693,012	(693,012)	288,262
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>693,012</u>	<u>(693,012)</u>	<u>288,262</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(534,346)	(534,346)	(21,119)
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	(534,346)	(534,346)	(21,119)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,269</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$278,634</u>	<u>\$278,634</u>	<u>\$559,150</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	247
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>247</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	247
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	(324,078)
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>\$247</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,368,028	\$6,368,028	\$6,395,895
2 Interest income	0	0	149,631	149,631	48,117
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,517,659</u>	<u>6,517,659</u>	<u>6,444,012</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,368,125	(5,368,125)	1,419,739
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,368,125</u>	<u>(5,368,125)</u>	<u>1,419,739</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,149,534	1,149,534	5,024,273
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	1,149,534	1,149,534	5,024,273
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>\$7,047,258</u>	<u>\$7,047,258</u>	<u>\$5,501,056</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,108,288	\$2,108,288	\$2,281,954
2 Interest Income	0	0	42,878	42,878	33,960
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,151,166</u>	<u>2,151,166</u>	<u>2,315,914</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>1,284,894</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,524,719	1,524,719	<u>1,673,467</u>
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>1,524,719</u>	<u>1,524,719</u>	<u>1,673,467</u>
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>\$2,794,125</u>	<u>\$2,794,125</u>	<u>\$2,378,038</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,555,988	\$13,916,991	\$13,025,398	(\$891,593)	\$10,772,076
2 Interest Income	0	0	10,765	10,765	0
3 TOTAL OPERATING REVENUES	<u>18,555,988</u>	<u>13,916,991</u>	<u>13,036,163</u>	<u>(880,828)</u>	<u>10,772,076</u>
OPERATING EXPENSES:					
4 Personnel Services	4,435,076	3,326,307	2,985,651	340,656	2,761,910
5 Supplies and materials	8,221,280	6,165,960	4,811,978	1,353,982	4,634,764
6 Services and other expenses	4,291,892	3,218,919	3,237,299	(18,380)	2,756,710
7 Repairs and maintenance	1,385,740	1,039,305	988,570	50,735	709,740
8 Depreciation and amortization	242,000	181,500	361,811	(180,311)	167,803
9 TOTAL OPERATING EXPENSES	<u>18,575,988</u>	<u>13,931,991</u>	<u>12,385,309</u>	<u>1,546,682</u>	<u>11,030,927</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(15,000)</u>	<u>650,854</u>	<u>665,854</u>	<u>(258,851)</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	15,000	0	(15,000)	14,336
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>650,854</u>	<u>650,854</u>	<u>(244,515)</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>650,854</u>	<u>650,854</u>	<u>(244,515)</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	3,895,023	3,895,023	3,895,023	0	5,079,571
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>5,079,571</u>
19 ENDING NET POSITION	<u>\$3,895,023</u>	<u>\$3,895,023</u>	<u>\$4,545,877</u>	<u>\$650,854</u>	<u>\$4,835,056</u>

Analysis of Net Position

Cash	\$984,516
Receivable	11,924
Inventory	728,274
Capital Assets, net	3,456,562
Other Assets	273,912
Deferred Outflows	687,795
Liabilities	(1,552,504)
Deferred Inflows	(44,602)
Net Position	<u>\$4,545,877</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2023 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$7,400	\$5,550	\$4,885	(\$665)	\$7,070
2 Charges for services	2,220,700	1,665,525	1,854,223	188,698	1,679,605
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,228,100</u>	<u>1,671,075</u>	<u>1,859,108</u>	<u>188,033</u>	<u>1,686,675</u>
OPERATING EXPENSES:					
5 Personnel Services	840,220	630,165	652,814	(22,649)	543,406
6 Supplies and materials	120,348	90,261	52,780	37,481	26,905
7 Services and other expenses	783,725	587,794	641,902	(54,108)	521,862
8 Repairs and maintenance	454,546	340,910	65,414	275,496	22,538
9 Depreciation and amortization	9,615	7,211	427,237	(420,026)	870
10 Refunds	0	0	1,543	(1,543)	0
11 TOTAL OPERATING EXPENSES	<u>2,208,454</u>	<u>1,656,341</u>	<u>1,841,690</u>	<u>(183,807)</u>	<u>1,115,581</u>
12 OPERATING INCOME/(LOSS)	19,646	14,735	17,418	4,227	571,094
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	37,900	28,425	146,185	117,760	26,549
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>43,160</u>	<u>163,603</u>	<u>121,987</u>	<u>597,643</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>43,160</u>	<u>163,603</u>	<u>121,987</u>	<u>597,643</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>\$2,151,035</u>	<u>\$2,271,478</u>	<u>\$121,987</u>	<u>\$2,042,980</u>

Analysis of Net Position

Cash	\$2,670,765
Receivable	0
Inventory	0
Capital Assets, net	100,495
Other Assets	0
Deferred Outflows	114,633
Liabilities	(606,982)
Deferred Inflows	<u>(7,433)</u>
Net Position	<u>\$2,271,478</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$25,501,300	\$19,125,975	\$19,520,973	\$394,998	\$19,123,379
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>25,501,300</u>	<u>19,125,975</u>	<u>19,520,973</u>	<u>394,998</u>	<u>19,123,379</u>
OPERATING EXPENSES:					
4 Personnel Services	8,772,029	6,579,022	7,158,875	(579,853)	6,080,991
5 Supplies and materials	2,559,506	1,919,630	954,810	964,820	1,089,047
6 Services and other expenses	4,871,257	3,653,443	4,284,052	(630,609)	3,631,663
7 Repairs and maintenance	4,364,792	3,273,594	3,179,391	94,203	2,945,316
8 Closure & Postclosure Costs	924,000	693,000	550,311	142,689	625,554
9 Depreciation and amortization	3,215,626	2,411,720	1,886,095	525,625	2,277,205
10 TOTAL OPERATING EXPENSES	<u>24,707,210</u>	<u>18,530,408</u>	<u>18,013,534</u>	<u>516,874</u>	<u>16,649,776</u>
11 OPERATING INCOME/(LOSS)	794,090	595,568	1,507,439	911,872	2,473,603
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	211,500	158,625	936,651	778,026	150,525
13 Interest expense	0	0	0	0	0
14 Gain (loss) on disposal of fixed assets	0	0	40,043	40,043	10,400
15 Other, net	0	0	379	379	186,156
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,005,590</u>	<u>754,193</u>	<u>2,484,512</u>	<u>1,730,320</u>	<u>2,820,684</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(754,193)	(1,005,590)	(251,398)	(1,255,109)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,478,922</u>	<u>1,478,922</u>	<u>1,565,575</u>
20 BEGINNING NET POSITION	<u>28,444,996</u>	<u>28,444,996</u>	<u>28,444,996</u>	<u>0</u>	<u>26,309,220</u>
21 ENDING NET POSITION	<u>\$28,444,996</u>	<u>\$28,444,996</u>	<u>\$29,923,918</u>	<u>\$1,478,922</u>	<u>\$27,874,795</u>

Analysis of Net Position

Cash	
Operating	\$18,860,909
Debt Reserve	-
Receivable	3,949,743
Inventory	-
Capital Assets, net	18,322,670
Other Assets	-
Deferred Outflows	917,060
Liabilities	(12,066,994)
Deferred Inflows	(59,470)
	<hr/>
Net Position	<u>\$29,923,918</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2023 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$971,795	\$728,846	\$637,073	(\$91,773)	\$617,585
2 RiverMarket Parking	766,000	574,500	653,609	79,109	543,267
3 Business Licenses	340,400	255,300	222,459	(32,841)	336,993
4 Street Repairs	535,500	401,625	116,458	(285,167)	415,195
5 Parking Meters	470,800	353,100	348,508	(4,592)	387,832
6 Other	0	0		0	0
7 TOTAL OPERATING REVENUES	<u>3,084,495</u>	<u>2,313,371</u>	<u>1,978,107</u>	<u>(335,264)</u>	<u>2,300,872</u>
OPERATING EXPENSES:					
8 Personnel Services	176,800	132,600	133,710	(1,110)	338,558
9 Supplies and materials	25,000	18,750	2,731	16,019	10,094
10 Repairs and maintenance	60,000	45,000	77,983	(32,983)	56,268
11 Services and other expenses	684,219	513,164	500,938	12,226	437,445
12 Depreciation and amortization	220,200	165,150	165,139	11	165,139
13 TOTAL OPERATING EXPENSES	<u>1,166,219</u>	<u>874,664</u>	<u>880,501</u>	<u>(5,837)</u>	<u>1,007,504</u>
14 OPERATING INCOME/(LOSS)	<u>1,918,276</u>	<u>1,438,707</u>	<u>1,097,606</u>	<u>(341,101)</u>	<u>1,293,368</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	108,820	81,615	310,717	229,102	94,718
16 Debt Service	(29,626)	(22,220)	(23,119)	(900)	(23,119)
17 Interest expense	(185,063)	(138,797)	(146,360)	(7,563)	(172,740)
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>1,359,305</u>	<u>1,238,844</u>	<u>(120,461)</u>	<u>1,192,227</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>1,359,305</u>	<u>1,238,844</u>	<u>(120,461)</u>	<u>1,192,227</u>
24 BEGINNING NET POSITION	<u>7,043,436</u>	<u>7,043,436</u>	<u>7,043,436</u>	<u>0</u>	<u>5,680,422</u>
25 ENDING NET POSITION	<u>\$8,855,843</u>	<u>\$8,402,741</u>	<u>\$8,282,280</u>	<u>(\$120,461)</u>	<u>\$6,872,649</u>

Analysis of Net Position

Cash	
Operating	\$4,741,950
Debt Reserve	1,347,453
Receivable	363,013
Inventory	-
Capital Assets, net	4,844,814
Other Assets	4,581,585
Liabilities	(3,369,651)
Deferred Inflows	(4,226,884)
Net Position	<u>\$8,282,280</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 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	32,654
5	Total Contributions	<u>0</u>	<u>0</u>	<u>17,559</u>	<u>534,835</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	398,601	398,601
7	Realized gain (loss) on the sale of investments	0	0	450,259	450,259
8	Interest and dividends	0	0	230,304	230,304
9		<u>0</u>	<u>0</u>	<u>1,079,164</u>	<u>1,079,164</u>
10	Less investment expense	0	0	(4,659)	(4,659)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,074,505</u>	<u>1,074,505</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,092,064</u>	<u>1,092,064</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	1,098,309	(1,098,309)
14	Administrative expenses	0	0	37,925	(37,925)
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,136,234</u>	<u>(1,136,234)</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(44,170)</u>	<u>(44,170)</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>\$11,535,857</u>	<u>\$11,535,857</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 31, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$5,113	\$5,113	\$92,312
2	Plan members	0	0	1,370	1,370	1,952
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	21,454	21,454	19,190
5	Total Contributions	<u>0</u>	<u>0</u>	<u>27,937</u>	<u>27,937</u>	<u>113,454</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	389,905	389,905	(281,338)
7	Realized gain (loss) on the sale of investments	0	0	221,387	221,387	368,104
8	Interest and dividends	0	0	190,665	190,665	115,027
9		<u>0</u>	<u>0</u>	<u>801,957</u>	<u>801,957</u>	<u>201,793</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>785,071</u>	<u>785,071</u>	<u>188,780</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>813,008</u>	<u>813,008</u>	<u>302,234</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	1,239,885	(1,239,885)	1,407,474
14	Participant directed transfers	0	0	0	0	(29,469)
15	Administrative expenses	0	0	17,455	(17,455)	24,028
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,257,340</u>	<u>(1,257,340)</u>	<u>1,402,033</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(444,332)</u>	<u>(444,332)</u>	<u>(1,099,799)</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>8,952,572</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,903,430</u>	<u>\$7,903,430</u>	<u>\$7,852,773</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 September 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$244,933	\$244,933	\$270,270
2	Plan members	0	0	135,154	135,154	94,828
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>365,098</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	705,392	705,392	625,813
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	1,014	1,014	1,694
9		<u>0</u>	<u>0</u>	<u>706,406</u>	<u>706,406</u>	<u>627,507</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>627,507</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,086,493</u>	<u>1,086,493</u>	<u>992,605</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	400,826	(400,826)	1,370,222
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	90
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>400,826</u>	<u>(400,826)</u>	<u>1,370,312</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>685,667</u>	<u>685,667</u>	<u>(377,707)</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>\$6,547,565</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 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	1,267,403	1,267,403
7	Realized gain (loss) on the sale of investments	0	0	6,233	6,233
8	Interest and dividends	0	0	231,749	231,749
9		<u>0</u>	<u>0</u>	<u>1,505,385</u>	<u>1,505,385</u>
10	Less investment expense	0	0	(84,663)	(84,663)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,420,722</u>	<u>1,420,722</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,420,722</u>	<u>1,420,722</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>1,420,722</u>	<u>1,420,722</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>\$12,659,971</u>	<u>\$12,659,971</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 31, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2023 Unaudited</u>
ADDITIONS:					
1	\$0	\$0	\$2,399,085	\$2,399,085	\$2,225,465
2	0	0	19,639	19,639	4,535
3	0	0	0	0	0
4	Total Additions	0	2,418,724	2,418,724	2,230,000
DEDUCTIONS:					
5	0	0	2,418,724	(2,418,724)	2,230,000
6	0	0	0	0	0
7	Total Deductions	0	2,418,724	2,418,724	2,230,000
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 December 31, 2024.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended September 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	\$2,033,688	\$8,358,535	\$4,935,960	\$23,656,166	\$758,444		\$39,742,793	\$3,816,495
108 General - Special Projects				539,139			539,139	8,338,545
110 Seized Money			597,908				597,908	3,575
140 Franchise Fee Collection							0	0
200 Street				4,267,992			4,267,992	282,356
205 Street - Special Projects							0	2,524,267
210 Special Projects				9,623			9,623	583,443
220 911							0	142,995
230 CDBG							0	167,703
240 HIPP							0	133,379
250 NHSP							0	7,400
270 Grants	180,816			1,811,474			1,992,290	9,917,243
271 American Rescue Plan Act				9,052,735			9,052,735	4,367,495
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,416,203
326 2012-2021 Capital Project Fund							0	5,938,065
331 2018 Capital Improvement Bond							0	792,471
332 2022 Capital Improvement Bond							0	21,170,422
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				8,924,747			8,924,747	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				844,334			844,334	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			3,894,335			3,943,687	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	108,713	269,653	34,822	193,793	7,433		614,414	0
603 Waste Disposal	304,580	1,971,181	9,791,234		59,470		12,126,465	0
612 Rivermarket Garage Fund	107,659		44,233	107,759	4,226,884	3,110,000	7,596,535	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		215,474				249,893	0
940 Accounts Payable Clearing Fund	291,740						291,740	0
Totals	<u>\$3,110,967</u>	<u>\$12,151,873</u>	<u>\$15,619,631</u>	<u>\$53,447,290</u>	<u>\$5,096,833</u>	<u>\$3,110,000</u>	<u>\$92,536,594</u>	<u>\$60,602,057</u>

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

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 9/30/2024</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$915,000	\$0	\$0	\$650,000	\$265,000	\$41,400
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	1,803,125
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	2,058,122
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%	1,181,319	0	1,181,319	0	0	26,798
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	3,584,691	0	1,184,837	0	2,399,854	30,194
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	10,954,400	0	0	10,954,400	0
Grand Total		<u>\$195,225,000</u>			<u>\$158,296,010</u>	<u>\$10,954,400</u>	<u>\$11,795,739</u>	<u>\$7,355,000</u>	<u>\$150,099,671</u>	<u>\$5,436,022</u>

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