

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2023 Unaudited
REVENUES:					
1 General property taxes	\$37,892,783	\$12,630,928	\$14,879,791	\$2,248,863	\$13,962,314
2 Sales taxes	143,278,161	47,759,387	45,553,027	(2,206,360)	45,540,110
3 Licenses and permits	13,856,800	4,618,933	9,036,164	4,417,231	8,541,956
4 Intergovernmental	11,952,066	3,984,022	0	(3,984,022)	0
5 Charges for services	11,157,154	3,719,051	3,994,475	275,424	3,909,962
6 Fines and fees	1,882,900	627,633	482,613	(145,020)	655,477
7 Utility franchise fees	32,591,550	10,863,850	10,808,249	(55,601)	10,672,505
8 Investment income	1,126,300	375,433	49,626	(325,807)	395,154
9 Miscellaneous	1,102,700	367,567	320,431	(47,136)	395,718
10 TOTAL REVENUES	<u>254,840,414</u>	<u>84,946,805</u>	<u>85,124,376</u>	<u>177,571</u>	<u>84,073,196</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,832,860	10,277,620	8,519,246	1,758,374	7,448,712
12 Board of Directors	395,993	131,998	129,279	2,719	121,436
13 Community Programs	241,193	80,398	73,911	6,487	83,771
14 City Attorney	2,667,461	889,154	812,885	76,269	677,972
15 District Court - First Division (Criminal)	1,486,365	495,455	461,355	34,100	425,019
16 District Court - Third Division (Environmental)	638,092	212,697	203,323	9,374	178,271
17 District Court - Second Division (Traffic)	1,365,016	455,005	463,857	(8,852)	443,752
18 Finance	5,290,004	1,763,335	1,492,196	271,139	1,275,308
19 Human Resources	2,749,037	916,346	1,003,579	(87,233)	738,566
20 Information Technology	8,079,254	2,693,085	3,010,864	(317,779)	1,795,596
21 Planning and Development	3,609,377	1,203,126	1,170,212	32,914	1,065,702
22 TOTAL GENERAL GOVERNMENT	<u>57,354,652</u>	<u>19,118,217</u>	<u>17,340,707</u>	<u>1,777,510</u>	<u>14,254,105</u>
23 PUBLIC WORKS	1,161,239	387,080	341,716	45,364	336,586
24 PARKS & RECREATION	11,392,321	3,797,440	3,735,547	61,893	3,469,257
25 RIVERMARKET	1,119,224	373,075	303,067	70,008	307,150
26 GOLF	1,737,261	579,087	689,912	(110,825)	595,047
27 JIM DAILEY FITNESS & AQUATICS	898,578	299,526	316,330	(16,804)	294,199
28 ZOO	7,215,261	2,405,087	2,593,564	(188,477)	2,437,846
29 FIRE	61,664,278	20,554,759	19,193,998	1,360,761	17,337,221
30 POLICE	88,034,634	29,344,878	27,970,885	1,373,993	25,332,395
31 911 OPERATIONS	4,683,227	1,561,076	1,647,924	(86,848)	1,318,367
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,666,914	2,555,638	2,382,996	172,642	2,041,568
33 DEBT SERVICE:					
34 Principal	3,740,323	1,246,774	1,374,583	(127,809)	0
35 Fiscal Charges on Long Term Debt	330,584	110,195	273,800	(163,605)	0
36 CAPITAL OUTLAY	63,325	21,108	13,840	7,268	44,550
37 VACANCY SAVINGS	(2,131,262)	(710,421)	0	(710,421)	0
38 TOTAL EXPENDITURES	<u>244,930,559</u>	<u>81,643,520</u>	<u>78,178,869</u>	<u>3,464,651</u>	<u>67,768,291</u>
39 REVENUES OVER (UNDER) EXPENDITURES	9,909,855	3,303,285	6,945,507	(3,287,079)	16,304,905
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	889,936	1,462,307	572,371	1,564,826
43 TRANSFERS OUT	(12,579,662)	(4,193,221)	(12,579,662)	(8,386,441)	(13,061,650)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
44 EXPENDITURES AND OTHER FINANCING USES	0	0	(4,171,848)	(11,101,149)	4,808,081
45 BEGINNING FUND BALANCE	<u>37,689,080</u>	<u>37,689,080</u>	<u>37,689,080</u>	<u>0</u>	<u>33,604,148</u>
46 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$37,689,080</u>	<u>\$37,689,080</u>	<u>\$33,517,232</u>	<u>(\$11,101,149)</u>	<u>\$38,412,229</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,826,563.

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 April 30, 2024 fund balance in Fund 108 is \$49,371,103.
The April 30, 2024 fund balance in Fund 110 is \$273,706.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$7,246	\$7,246	\$75,962
2 Fines and fees	0	0	34,674	34,674	12,841
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	40,087	40,087	58,653
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,007</u>	<u>82,007</u>	<u>147,456</u>
EXPENDITURES:					
7 Executive Administration	0	0	3,395,370	(3,395,370)	1,154,684
8 City Attorney	0	0	0	0	0
9 Finance	0	0	15,996	(15,996)	26,992
10 Information Technology	0	0	224,310	(224,310)	213,058
12 Human Resources	0	0	231,883	(231,883)	13,996
13 Planning	0	0	93,352	(93,352)	12,647
14 Community Programs	0	0	2,917,445	(2,917,445)	1,737,965
15 Public Works	0	0	573,399	(573,399)	134,620
16 Parks and Recreation	0	0	72,373	(72,373)	138,832
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	34,440	(34,440)	242,819
19 Police	0	0	407,157	(407,157)	1,095,779
20 Housing	0	0	794,429	(794,429)	540,986
21 Fleet	0	0	0	0	0
22 Zoo	0	0	708,525	(708,525)	93,580
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	2,550,602	(2,550,602)	4,170,607
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,619,281</u>	<u>(12,619,281)</u>	<u>9,576,565</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,537,274)	12,537,274	(9,429,109)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	12,422,529	12,422,529	13,005,150
30 Transfers Out	0	0	0	0	0
31 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(114,745)	(114,745)	3,576,041
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>49,485,848</u>	<u>49,485,848</u>	<u>53,520,673</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$49,371,103</u>	<u>\$49,371,103</u>	<u>\$57,096,714</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	3,445	3,445	2,350
3 Miscellaneous	0	0	14,920	14,920	5,521
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,365</u>	<u>18,365</u>	<u>7,871</u>
EXPENDITURES:					
5 Police	0	0	12,972	(12,972)	453
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,972</u>	<u>(12,972)</u>	<u>453</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	5,393	5,393	7,418
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	5,393	5,393	7,418
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>352,701</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$273,706</u>	<u>\$273,706</u>	<u>\$360,119</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	407,845	\$407,845	\$42,000
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>407,845</u>	<u>407,845</u>	<u>42,000</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	407,845	407,845	42,000
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	407,845	407,845	42,000
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>579,348</u>	<u>579,348</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$987,193</u>	<u>\$987,193</u>	<u>\$41,999</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 General property taxes	\$7,850,897	\$2,616,966	\$3,076,896	\$459,930	\$2,883,271
2 Licenses and permits	18,100	6,033	0	(6,033)	0
3 Intergovernmental	17,371,100	5,790,367	5,537,859	(252,508)	5,533,498
4 Charges for services	36,900	12,300	18,700	6,400	22,866
5 Investment income	531,600	177,200	339,614	162,414	148,356
6 Miscellaneous	37,000	12,333	22,680	10,347	20,956
7 TOTAL REVENUES	<u>25,845,597</u>	<u>8,615,199</u>	<u>8,995,749</u>	<u>380,550</u>	<u>8,608,947</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,162,233	1,054,078	1,010,524	43,554	917,148
9 Operations Administration	617,397	205,799	184,537	21,262	169,228
10 Street & Drainage Maintenance	8,713,707	2,904,569	2,941,906	(37,337)	2,393,857
11 Storm Drainage Maintenance	1,298,796	432,932	344,304	88,628	338,544
12 Work Pool	140,769	46,923	20,206	26,717	25,000
13 Resource Control & Scheduling	405,362	135,121	125,142	9,979	134,847
14 Control Devices	1,076,427	358,809	367,828	(9,019)	364,932
15 Signals	961,667	320,556	432,842	(112,286)	272,743
16 Parking Meters	143,994	47,998	44,231	3,767	50,821
17 Civil Engineering	1,699,085	566,362	495,974	70,388	546,604
18 Traffic Engineering	3,800,347	1,266,782	1,045,607	221,175	1,153,268
19 Parking Enforcement	340,296	113,432	90,383	23,049	72,940
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 TOTAL EXPENDITURES	<u>22,360,080</u>	<u>7,453,360</u>	<u>7,106,067</u>	<u>347,293</u>	<u>6,442,515</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,485,517	1,161,839	1,889,682	727,843	2,166,432
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	94,667	284,000	189,333	284,000
25 Transfers Out	(2,874,217)	(958,072)	(2,874,217)	(1,916,145)	(2,827,217)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	895,300	298,433	(700,535)	(998,968)	(376,785)
27 BEGINNING FUND BALANCE	<u>27,217,670</u>	<u>27,217,670</u>	<u>27,217,670</u>	<u>0</u>	<u>25,599,121</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$28,112,970</u>	<u>\$27,516,103</u>	<u>\$26,517,135</u>	<u>(\$998,968)</u>	<u>\$25,222,336</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2024 fund balance in Fund 205 is \$4,418,805.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 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	13,105	13,105	1,400
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,105</u>	<u>13,105</u>	<u>1,400</u>
EXPENDITURES:					
5 Public Works	0	0	539,670	(539,670)	354,366
6 Capital Outlay	0	0	2,656,501	(2,656,501)	1,313,018
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,196,171</u>	<u>(3,196,171)</u>	<u>1,667,384</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,183,066)	(3,183,066)	(1,665,984)
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	(893,066)	(893,066)	624,016
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>\$4,418,805</u>	<u>\$4,418,805</u>	<u>\$5,693,837</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$33,704	\$33,704	\$71,472
2 Intergovernmental	0	0	103,724	103,724	77,083
3 Charges for services	0	0	364,928	364,928	374,684
4 Fines and fees	0	0	192,462	192,462	291,413
5 Interest income	0	0	5,758	5,758	2,807
6 Miscellaneous	0	0	509,891	509,891	776,947
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,210,467</u>	<u>1,210,467</u>	<u>1,594,406</u>
EXPENDITURES:					
8 Executive Administration	0	0	79,303	(79,303)	81,125
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	3,577	(3,577)	142
12 District Court - Second Division (Traffic)	0	0	4,306	(4,306)	6,202
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	37,698	(37,698)	55,172
15 Human Resources	0	0	58,659	(58,659)	10,081
16 Information Technology	0	0	0	0	0
17 Planning	0	0	18,353	(18,353)	33,772
18 Fleet	0	0	134,575	(134,575)	2,076
19 Public Works	0	0	88	(88)	6,600
20 Parks and Recreation	0	0	365,516	(365,516)	468,916
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	410,725	(410,725)	242,311
23 Police	0	0	3,118	(3,118)	27,585
24 Housing	0	0	210,206	(210,206)	34,596
25 Zoo	0	0	(19,415)	19,415	458
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	271,820	(271,820)	182,432
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,578,529</u>	<u>(1,578,529)</u>	<u>1,151,468</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	(368,062)	(368,062)	442,938
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	(368,062)	(368,062)	442,938
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,399,018</u>	<u>12,399,018</u>	<u>7,158,912</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,030,956</u>	<u>\$12,030,956</u>	<u>\$7,601,850</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$339,813	\$339,813	\$185,099
2 Interest income	0	0	60,501	60,501	22,730
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>400,314</u>	<u>400,314</u>	<u>207,829</u>
EXPENDITURES:					
5 Police	0	0	98,865	(98,865)	85,671
6 Debt Service					0
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>98,865</u>	<u>(98,865)</u>	<u>85,671</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	301,449	301,449	122,158
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	301,449	301,449	122,158
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,765,446</u>	<u>4,765,446</u>	<u>4,193,833</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,066,895</u>	<u>\$5,066,895</u>	<u>\$4,315,991</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$363,762	\$363,762	\$3,766,508
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,721	3,721	4,057
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	131,716	131,716	17,990
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>499,199</u>	<u>499,199</u>	<u>3,788,555</u>
EXPENDITURES:					
6 General Government	0	0	678,221	(678,221)	3,610,997
7 Public Works	0	0	5,425,034	(5,425,034)	0
8 Parks & Recreation	0	0	(30,147)	30,147	140,656
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	348,319	(348,319)	33,646
12 Police	0	0	228,118	(228,118)	813,544
13 Housing	0	0	26,661	(26,661)	13,667
14 Capital Outlay	0	0	4,489,174	(4,489,174)	3,978,224
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,165,380</u>	<u>(11,165,380)</u>	<u>8,590,734</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,666,181)	(10,666,181)	(4,802,179)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,666,181)	(10,666,181)	(4,802,179)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1,182,909)</u>	<u>17,775</u>	<u>28,725</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$11,849,090)</u>	<u>(\$11,849,090)</u>	<u>(\$4,773,454)</u>
Expenditures include:					
Expended	\$1,254,339				
Encumbered	9,911,041				
	<u>\$11,165,380</u>				

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,160,197	\$1,160,197	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	14,640	14,640	37,068
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,174,837</u>	<u>1,174,837</u>	<u>37,068</u>
EXPENDITURES:					
6 General Government	0	0	1,680,595	(1,680,595)	1,773,270
7 Public Works	0	0	27,938	(27,938)	0
8 Parks & Recreation	0	0	11,400	(11,400)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	190,146	(190,146)	0
11 Police	0	0	345,220	(345,220)	264,887
12 Housing	0	0	138,734	(138,734)	206,349
13 Capital Outlay	0	0	3,361,269	(3,361,269)	4,497,152
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,755,302</u>	<u>(5,755,302)</u>	<u>6,741,658</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,580,465)	(4,580,465)	(6,704,590)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,580,465)	(4,580,465)	(6,704,590)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>331,379</u>	<u>331,379</u>	<u>337,658</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,249,086)</u>	<u>(\$4,249,086)</u>	<u>(\$6,366,932)</u>

Expenditures include:	
Expended	\$1,744,372
Encumbered	4,010,930
	<u>\$5,755,302</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 April 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$549,809	\$549,809	\$710,577
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>549,809</u>	<u>549,809</u>	<u>710,577</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	563,136	(563,136)	748,553
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>563,136</u>	<u>(563,136)</u>	<u>748,553</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,327)	(13,327)	(37,976)
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	(13,327)	(13,327)	(37,976)
12 BEGINNING FUND BALANCE	0	0	1,232,337	1,232,337	1,123,355
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,219,010</u>	<u>\$1,219,010</u>	<u>\$1,085,379</u>

Expenditures include:	
Expended	\$383,059
Encumbered	180,077
	<u>\$563,136</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$460,615	\$460,615	\$110,667
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	177,137
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>460,615</u>	<u>460,615</u>	<u>287,804</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,078,140	(1,078,140)	458,735
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,078,140</u>	<u>(1,078,140)</u>	<u>458,735</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(617,525)	(617,525)	(170,931)
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	(617,525)	(617,525)	(170,931)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,186,971</u>	<u>1,186,971</u>	<u>1,623,768</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$569,446</u>	<u>\$569,446</u>	<u>\$1,452,837</u>

Expenditures include:	
Expended	\$660,984
Encumbered	<u>417,156</u>
	<u>\$1,078,140</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$25,207	\$25,207	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	100,294
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>25,207</u>	<u>25,207</u>	<u>100,294</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	32,400	(32,400)	107,975
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,400</u>	<u>(32,400)</u>	<u>107,975</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,193)	(7,193)	(7,681)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(7,193)	(7,193)	(7,681)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,706</u>	<u>\$7,706</u>	<u>\$10,565</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	16,847	16,847	49,662
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>16,847</u>	<u>16,847</u>	<u>49,662</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	0	0	100,935
9 Police	0	0	10,641	(10,641)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	1,104,923	(1,104,923)	7,501,175
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,115,564</u>	<u>(1,115,564)</u>	<u>7,602,159</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,098,717)	(1,098,717)	(7,552,497)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	0	0	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	(1,098,717)	(1,098,717)	(152,497)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,355,955</u>	<u>1,355,955</u>	<u>2,101,919</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$257,238</u>	<u>\$257,238</u>	<u>\$1,949,422</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	268,238	268,238	186,050
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>268,238</u>	<u>268,238</u>	<u>186,050</u>
EXPENDITURES:					
5 General Government	0	0	900,000	(900,000)	0
6 Housing	0	0	0	0	0
7 Public Works	0	0	40,629	(40,629)	37,786
8 Parks and Recreation	0	0	113,021	(113,021)	251,359
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	115,166	(115,166)	49,947
13 Capital Outlay	0	0	8,575,965	(8,575,965)	11,184,468
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,744,781</u>	<u>(9,744,781)</u>	<u>11,553,638</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,476,543)	(9,476,543)	(11,367,588)
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	(9,476,543)	(9,476,543)	(11,367,588)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>23,626,680</u>	<u>23,626,680</u>	<u>35,360,590</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$14,150,137</u>	<u>\$14,150,137</u>	<u>\$23,993,002</u>

Expenditures include:	
Expended	\$2,869,729
Encumbered	<u>6,875,052</u>
Total	<u>\$9,744,781</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$2,783	\$2,783	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,783</u>	<u>2,783</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	2,783	2,783	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	2,783	2,783	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>272,154</u>	<u>283,427</u>	<u>287,663</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$274,937</u>	<u>\$274,937</u>	<u>\$287,663</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$30,394	\$30,394	\$58,389
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>30,394</u>	<u>30,394</u>	<u>58,389</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>1,515,283</u>	<u>(1,515,283)</u>	<u>3,329,251</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,515,283</u>	<u>(1,515,283)</u>	<u>3,329,251</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,484,889)	(1,484,889)	(3,270,862)
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	(1,484,889)	(1,484,889)	(3,270,862)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,228,813</u>	<u>2,228,813</u>	<u>4,404,696</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$743,924</u>	<u>\$743,924</u>	<u>\$1,133,834</u>
Expenditures include:					
Expended					
Encumbered					
Total					

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,040	2,040	1,240
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,040</u>	<u>2,040</u>	<u>1,240</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	2,040	2,040	1,240
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>2,040</u>	<u>2,040</u>	<u>1,240</u>
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>176,157</u>	<u>176,157</u>	<u>231,536</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$178,197</u>	<u>\$178,197</u>	<u>\$232,776</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$415,851	\$415,851	\$340,280
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>415,851</u>	<u>415,851</u>	<u>340,280</u>
EXPENDITURES:					
4 General Government	0	0	3,317,986	(3,317,986)	17,100
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,317,986</u>	<u>(3,317,986)</u>	<u>17,100</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,902,135)	(2,902,135)	323,180
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	(2,902,135)	(2,902,135)	323,180
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$22,697,984</u>	<u>\$22,697,984</u>	<u>\$25,874,749</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$977,285	\$977,285	\$674,943
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>977,285</u>	<u>977,285</u>	<u>674,943</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	0	0	1,919,061
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	5,220,078	(5,220,078)	0
7 Parks Capital Outlay	0	0	2,784,594	(2,784,594)	0
8 Zoo Capital Outlay	0	0	796,207	(796,207)	0
9 Fire Capital Outlay	0	0	15,389,522	(15,389,522)	9,746,656
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>24,190,401</u>	<u>(24,190,401)</u>	<u>11,665,717</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(23,213,116)	(23,213,116)	(10,990,774)
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	(23,213,116)	(23,213,116)	(10,990,774)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,390</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$32,019,836</u>	<u>\$32,019,836</u>	<u>\$47,249,616</u>

Expenditures include:	
Expended	\$841,235
Encumbered	<u>23,349,166</u>
Total	<u>\$24,190,401</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 April 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$109	\$109	\$53
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>109</u>	<u>109</u>	<u>53</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	109	109	53
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	(86)
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	109	109	(33)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,227</u>	<u>9,227</u>	<u>9,723</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,336</u>	<u>\$9,336</u>	<u>\$9,690</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 April 30, 2024
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	3,829	3,829	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,829</u>	<u>3,829</u>	<u>0</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	3,829	3,829	0
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	3,829	3,829	(324,325)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>323,002</u>	<u>323,002</u>	<u>263,422</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$326,831</u>	<u>\$326,831</u>	<u>(\$60,903)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,404,604	\$6,404,604	\$6,029,762
2 Interest Income	0	0	136,504	136,504	594
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,541,108</u>	<u>6,541,108</u>	<u>6,030,356</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	(5,180,773)	(5,180,773)	6,030,356
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	(5,180,773)	(5,180,773)	6,030,356
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,179,835</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,999,062</u>	<u>(\$5,180,773)</u>	<u>\$6,030,356</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	852	852	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>852</u>	<u>852</u>	<u>0</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	852	852	0
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	852	852	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>72,505</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$73,357</u>	<u>\$852</u>	<u>\$0</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$788,156	\$788,156	\$788,155
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,346	3,346	2,403
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>791,502</u>	<u>791,502</u>	<u>790,558</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	541,377	541,377	525,733
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	541,377	541,377	525,733
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>889,261</u>	<u>889,261</u>	<u>20,101</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,430,638</u>	<u>\$1,430,638</u>	<u>\$545,834</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	10,707	10,707	6,416
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>10,707</u>	<u>10,707</u>	<u>6,416</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	(466,743)	(466,743)	(252,784)
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	(466,743)	(466,743)	(252,784)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>812,694</u>	<u>812,694</u>	<u>582,984</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$345,951</u>	<u>\$345,951</u>	<u>\$330,200</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	246
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	246
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(324,079)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>251</u>	<u>251</u>	<u>566,956</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$251</u>	<u>\$251</u>	<u>\$242,877</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,781,032	\$2,781,032	\$2,591,023
2 Interest income	0	0	74,969	74,969	5,291
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,856,001</u>	<u>2,856,001</u>	<u>2,596,314</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,508,000	(4,508,000)	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,508,000</u>	<u>(4,508,000)</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,651,999)	(1,651,999)	2,596,314
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	(1,651,999)	(1,651,999)	2,596,314
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>\$4,245,725</u>	<u>\$4,245,725</u>	<u>\$3,073,097</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 23, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$811,338	\$811,338	\$864,023
2 Interest Income	0	0	14,676	14,676	7,871
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>826,014</u>	<u>826,014</u>	<u>871,894</u>
EXPENDITURES:					
5 Interest Expense	0	0	0	0	0
6 Contracts	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	826,014	826,014	871,894
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>826,014</u>	<u>826,014</u>	<u>871,894</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,298,002</u>	<u>1,298,002</u>	<u>704,486</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,124,016</u>	<u>\$2,124,016</u>	<u>\$1,576,380</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$18,555,988	\$6,185,329	\$4,928,981	(\$1,256,348)	\$4,639,385
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,555,988</u>	<u>6,185,329</u>	<u>4,928,981</u>	<u>(1,256,348)</u>	<u>4,639,385</u>
OPERATING EXPENSES:					
4 Personnel Services	4,435,076	1,478,359	1,339,080	139,279	1,167,379
5 Supplies and materials	8,221,280	2,740,427	2,184,888	555,539	1,678,222
6 Services and other expenses	4,291,892	1,430,631	644,310	786,321	1,588,533
7 Repairs and maintenance	1,385,740	461,913	261,099	200,814	240,393
8 Depreciation and amortization	242,000	80,667	45,099	35,568	65,498
9 TOTAL OPERATING EXPENSES	<u>18,575,988</u>	<u>6,191,996</u>	<u>4,474,476</u>	<u>1,717,520</u>	<u>4,740,025</u>
10 OPERATING INCOME/(LOSS)	(20,000)	(6,667)	454,505	461,172	(100,640)
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	6,667	0	(6,667)	6,692
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>454,505</u>	<u>454,505</u>	<u>(93,948)</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>454,505</u>	<u>454,505</u>	<u>(93,948)</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	3,100,460	3,100,460	3,100,460	0	5,600,582
19 CHANGE IN ACCOUNTING PRINCIPAL - GASB 87					0
20 BEGINNING NET POSITION, RESTATED	<u>3,100,460</u>	<u>3,100,460</u>	<u>3,100,460</u>	<u>0</u>	<u>5,600,582</u>
19 ENDING NET POSITION	<u>\$3,100,460</u>	<u>\$3,100,460</u>	<u>\$3,554,965</u>	<u>\$454,505</u>	<u>\$5,506,634</u>

Analysis of Net Position

Cash	(\$372,074)
Receivable	25,510
Inventory	592,310
Capital Assets, net	3,053,408
Other Assets	1,124,605
Deferred Outflows	962,912
Liabilities	(1,762,847)
Deferred Inflows	(68,859)
Net Position	<u>\$3,554,965</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2023 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$7,400	\$2,467	\$3,465	\$998	\$5,950
2 Charges for services	2,220,700	740,233	821,545	81,312	817,398
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,228,100</u>	<u>742,700</u>	<u>825,010</u>	<u>82,310</u>	<u>823,348</u>
OPERATING EXPENSES:					
5 Personnel Services	840,220	280,073	279,468	605	228,510
6 Supplies and materials	120,348	40,116	11,389	28,727	11,318
7 Services and other expenses	783,725	261,242	236,771	24,471	202,769
8 Repairs and maintenance	454,546	151,515	9,389	142,126	7,946
9 Depreciation and amortization	9,615	3,205	185,191	(181,986)	193
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>2,208,454</u>	<u>736,151</u>	<u>722,208</u>	<u>13,943</u>	<u>450,736</u>
12 OPERATING INCOME/(LOSS)	19,646	6,549	102,802	96,253	372,612
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	37,900	12,633	29,597	16,964	11,223
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>19,182</u>	<u>132,399</u>	<u>113,217</u>	<u>383,835</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>57,546</u>	<u>19,182</u>	<u>132,399</u>	<u>113,217</u>	<u>383,835</u>
20 BEGINNING NET POSITION	<u>2,082,614</u>	<u>2,082,614</u>	<u>2,082,614</u>	<u>0</u>	<u>1,570,304</u>
21 ENDING NET POSITION	<u>\$2,140,160</u>	<u>\$2,101,796</u>	<u>\$2,215,013</u>	<u>\$113,217</u>	<u>\$1,954,139</u>

Analysis of Net Position

Cash	\$2,539,607
Receivable	4,356
Inventory	0
Capital Assets, net	60,789
Other Assets	0
Deferred Outflows	160,485
Liabilities	(538,747)
Deferred Inflows	(11,477)
Net Position	<u>\$2,215,013</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2023 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$25,501,300	\$8,500,433	\$8,637,567	\$137,134	\$8,414,213
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>25,501,300</u>	<u>8,500,433</u>	<u>8,637,567</u>	<u>137,134</u>	<u>8,414,213</u>
OPERATING EXPENSES:					
4 Personnel Services	8,772,029	2,924,010	3,338,223	(414,213)	2,578,063
5 Supplies and materials	2,559,506	853,169	397,378	455,791	454,367
6 Services and other expenses	4,871,257	1,623,752	1,802,251	(178,499)	1,422,745
7 Repairs and maintenance	4,364,792	1,454,931	1,347,810	107,121	1,205,122
8 Closure & Postclosure Costs	924,000	308,000	265,410	42,590	231,691
9 Depreciation and amortization	3,215,626	1,071,875	668,870	403,005	585,511
10 TOTAL OPERATING EXPENSES	<u>24,707,210</u>	<u>8,235,737</u>	<u>7,819,942</u>	<u>415,795</u>	<u>6,477,499</u>
11 OPERATING INCOME/(LOSS)	794,090	264,697	817,625	552,928	1,936,714
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	211,500	70,500	182,813	112,313	62,424
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	61	61	186,156
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,005,590</u>	<u>335,197</u>	<u>1,000,499</u>	<u>665,302</u>	<u>2,195,694</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(335,197)	(1,005,590)	(670,393)	(1,255,109)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(5,091)</u>	<u>(5,091)</u>	<u>940,585</u>
20 BEGINNING NET POSITION	<u>28,350,962</u>	<u>28,350,962</u>	<u>28,350,962</u>	<u>0</u>	<u>27,494,498</u>
21 ENDING NET POSITION	<u>\$28,350,962</u>	<u>\$28,350,962</u>	<u>\$28,345,871</u>	<u>(\$5,091)</u>	<u>\$28,435,083</u>

Analysis of Net Position

Cash	
Operating	\$15,820,790
Debt Reserve	-
Receivable	3,995,101
Inventory	-
Capital Assets, net	19,109,152
Other Assets	162,543
Deferred Outflows	1,283,881
Liabilities	(11,933,783)
Deferred Inflows	(91,813)
	<hr/>
Net Position	<u>\$28,345,871</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2023 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$971,795	\$323,932	\$286,200	(\$37,732)	\$287,590
2 RiverMarket Parking	766,000	255,333	240,000	(15,333)	237,869
3 Business Licenses	340,400	113,467	222,459	108,992	336,993
4 Street Repairs	535,500	178,500	48,842	(129,658)	272,388
5 Parking Meters	470,800	156,933	161,870	4,937	163,786
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>3,084,495</u>	<u>1,028,165</u>	<u>959,371</u>	<u>(68,794)</u>	<u>1,298,626</u>
OPERATING EXPENSES:					
8 Personnel Services	176,800	58,933	220,250	(161,317)	202,771
9 Supplies and materials	25,000	8,333	8,250	83	8,812
10 Repairs and maintenance	60,000	20,000	9,000	11,000	8,089
11 Services and other expenses	684,219	228,073	165,730	62,343	143,970
12 Depreciation and amortization	220,200	73,400	18,349	55,051	36,698
13 TOTAL OPERATING EXPENSES	<u>1,166,219</u>	<u>388,740</u>	<u>421,579</u>	<u>(32,839)</u>	<u>400,340</u>
14 OPERATING INCOME/(LOSS)	<u>1,918,276</u>	<u>639,425</u>	<u>537,792</u>	<u>(101,633)</u>	<u>898,286</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	108,820	36,273	74,171	37,898	39,653
16 Debt Service	(29,626)	(9,875)	(10,142)	(267)	(10,955)
17 Interest expense	(185,063)	(61,688)	(67,739)	(6,051)	(78,507)
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>604,136</u>	<u>534,082</u>	<u>(70,054)</u>	<u>848,477</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>604,136</u>	<u>534,082</u>	<u>(70,054)</u>	<u>848,477</u>
24 BEGINNING NET POSITION	<u>6,874,885</u>	<u>6,874,885</u>	<u>6,874,885</u>	<u>0</u>	<u>5,756,267</u>
25 ENDING NET POSITION	<u>\$8,687,292</u>	<u>\$7,479,021</u>	<u>\$7,408,967</u>	<u>(\$70,054)</u>	<u>\$6,604,744</u>

Analysis of Net Position

Cash	
Operating	\$4,453,725
Debt Reserve	1,734,245
Receivable	643,707
Inventory	-
Capital Assets, net	4,991,604
Other Assets	4,861,792
Liabilities	(4,514,218)
Deferred Inflows	(4,761,888)
Net Position	<u>\$7,408,967</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 23, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 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>1,371,028</u>	<u>1,371,028</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,371,028</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 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>1,382,255</u>	<u>1,382,255</u>
21	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,382,255</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	17,559	17,559	0
5	<u>0</u>	<u>0</u>	<u>17,559</u>	<u>17,559</u>	<u>0</u>
Investment income (loss):					
6	0	0	(102,426)	(102,426)	199,527
7	0	0	109,171	109,171	(51,692)
8	0	0	120,500	120,500	103,996
9	<u>0</u>	<u>0</u>	<u>127,245</u>	<u>127,245</u>	<u>251,831</u>
10	0	0	(4,659)	(4,659)	(14,557)
11	<u>0</u>	<u>0</u>	<u>122,586</u>	<u>122,586</u>	<u>237,274</u>
12	<u>0</u>	<u>0</u>	<u>140,145</u>	<u>140,145</u>	<u>237,274</u>
DEDUCTIONS:					
13	0	0	494,580	(494,580)	514,411
14	<u>0</u>	<u>0</u>	<u>21,842</u>	<u>(21,842)</u>	<u>13,323</u>
15	<u>0</u>	<u>0</u>	<u>516,422</u>	<u>(516,422)</u>	<u>527,734</u>
16	<u>0</u>	<u>0</u>	<u>(376,277)</u>	<u>(376,277)</u>	<u>(290,460)</u>
17	<u>0</u>	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>	<u>11,540,945</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$11,203,750</u>	<u>\$11,203,750</u>	<u>\$11,250,485</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 23, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$4,575	\$4,575	\$1,551
2	Plan members	0	0	883	883	775
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>26,912</u>	<u>26,912</u>	<u>2,326</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(1,911)	(1,911)	177,321
7	Realized gain (loss) on the sale of investments	0	0	0	0	(28,718)
8	Interest and dividends	0	0	130,378	130,378	56,862
9		<u>0</u>	<u>0</u>	<u>128,467</u>	<u>128,467</u>	<u>205,465</u>
10	Less investment expense	0	0	(11,886)	(11,886)	(11,357)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>116,581</u>	<u>116,581</u>	<u>194,108</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>143,493</u>	<u>143,493</u>	<u>196,434</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	339,422	(339,422)	1,610
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	8,939	(8,939)	13,891
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>348,361</u>	<u>(348,361)</u>	<u>15,501</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(204,868)</u>	<u>(204,868)</u>	<u>180,933</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,347,761</u>	<u>8,347,761</u>	<u>8,952,573</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,142,893</u>	<u>\$8,142,893</u>	<u>\$9,133,506</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$36,674	\$36,674	\$121,622
2	Plan members	0	0	30,150	30,150	30,707
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>66,824</u>	<u>66,824</u>	<u>152,329</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	533,123	533,123	407,735
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	259	259	385
9		<u>0</u>	<u>0</u>	<u>533,382</u>	<u>533,382</u>	<u>408,120</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>533,382</u>	<u>533,382</u>	<u>408,120</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>600,206</u>	<u>600,206</u>	<u>560,449</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	23,036	(23,036)	500,291
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	25
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>23,036</u>	<u>(23,036)</u>	<u>500,316</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>577,170</u>	<u>577,170</u>	<u>60,133</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,125,054</u>	<u>7,125,054</u>	<u>6,551,238</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,702,224</u>	<u>\$7,702,224</u>	<u>\$6,611,371</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$1,925,981	\$1,925,981	\$1,488,914
2	Plan members	0	0	973,182	973,182	746,317
3	Participant Directed Transfer	0	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	(40,139)	(40,139)	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>2,859,024</u>	<u>2,859,024</u>	<u>2,235,231</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	614,919	614,919	1,619,651
8	Realized gain (loss) on the sale of investments	0	0	(273,310)	(273,310)	(271,681)
9	Interest and dividends	0	0	1,064,843	1,064,843	819,505
10		<u>0</u>	<u>0</u>	<u>1,406,452</u>	<u>1,406,452</u>	<u>2,167,475</u>
11	Less investment expense	0	0	(42,401)	(42,401)	(128,856)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,364,051</u>	<u>1,364,051</u>	<u>2,038,619</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,223,075</u>	<u>4,223,075</u>	<u>4,273,850</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	1,193,339	(1,193,339)	850,913
15	Administrative expenses	0	0	234,606	(234,606)	127,621
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,427,945</u>	<u>(1,427,945)</u>	<u>978,534</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,795,130</u>	<u>2,795,130</u>	<u>3,295,316</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>102,847,677</u>	<u>102,847,677</u>	<u>88,295,003</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$105,642,807</u>	<u>\$105,642,807</u>	<u>\$91,590,319</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 April 30, 2024
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 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	201,884	322,694
7	Realized gain (loss) on the sale of investments	0	0	6,233	(22,350)
8	Interest and dividends	0	0	98,232	86,106
9		<u>0</u>	<u>0</u>	<u>306,349</u>	<u>386,450</u>
10	Less investment expense	0	0	(55,354)	(46,269)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>250,995</u>	<u>340,181</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>250,995</u>	<u>340,181</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>250,995</u>	<u>340,181</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>\$11,490,244</u>	<u>\$9,593,600</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 23, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2023 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$794,875	\$794,875	\$997,410
2 Investment Income	0	0	4,425	4,425	1,732
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>799,300</u>	<u>799,300</u>	<u>999,142</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	799,300	(799,300)	999,142
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>799,300</u>	<u>799,300</u>	<u>999,142</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 July 23, 2024.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended April 30, 2024

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$1,275,938						\$53,026,338	\$2,826,563
108 General - Special Projects		\$1,037,689		\$41,090,946	\$842,157		535,910	6,269,903
110 Seized Money			485,168	535,910			485,168	3,575
140 Franchise Fee Collection							0	0
200 Street				7,098,614			7,098,614	188,206
205 Street - Special Projects							0	3,110,313
210 Special Projects				19,857	13,706		33,563	477,428
220 911							0	0
230 CDBG							0	180,077
240 HIPP							0	417,156
250 NHSP							0	7,400
270 Grants	180,816			1,329,436			1,510,252	9,911,041
271 American Rescue Plan Act				20,962,131			20,962,131	4,010,930
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	945,764
326 2012-2021 Capital Project Fund							0	6,875,052
331 2018 Capital Improvement Bond							0	1,149,083
332 2022 Capital Improvement Bond							0	23,349,166
352 TIF - Port Authority				6,157			6,157	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR				14,801,587			14,801,587	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				982,508			982,508	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	(87,192)			6,447,186			6,359,994	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	0	1,762,847				68,859	1,831,706	0
601 Vehicle Storage Facility	90,046	304,710		143,991	11,477		550,224	0
603 Waste Disposal	244,901	2,251,640	9,437,242		91,813		12,025,596	0
612 Rivermarket Garage Fund	364,000		69,911	285,307	4,761,888	3,795,000	9,276,106	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		582,615				617,034	0
940 Accounts Payable Clearing Fund	2,841,634						2,841,634	0
Totals	<u>\$4,944,562</u>	<u>\$5,356,886</u>	<u>\$19,354,544</u>	<u>\$93,703,630</u>	<u>\$5,789,900</u>	<u>\$3,795,000</u>	<u>\$132,944,522</u>	<u>\$59,721,657</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended April 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 4/30/2024</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	\$450,000	\$465,000	\$27,450
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	2,315,000	1,250,000	37,205,000	943,000
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	0	5,455,000	48,055,000	1,081,906
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	5,055,000	0	0	126,375
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,795,000	0	0	0	3,795,000	100,568
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	12,325,000	0	0	0	12,325,000	248,625
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	29,760,000	0	0	0	29,760,000	0
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
Grand Total		<u>\$183,225,000</u>			<u>\$158,295,544</u>	<u>\$0</u>	<u>\$8,744,583</u>	<u>\$7,155,000</u>	<u>\$142,395,961</u>	<u>\$2,801,724</u>

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