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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2023 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$37,892,783	\$25,261,855	\$21,922,323	(\$3,339,532)	\$19,722,149
2 Sales taxes	143,278,161	95,518,774	92,950,240	(2,568,534)	92,984,349
3 Licenses and permits	13,856,800	9,237,867	12,049,750	2,811,883	11,564,707
4 Intergovernmental	11,952,066	7,968,044	12,271,898	4,303,854	10,679,834
5 Charges for services	11,157,154	7,438,103	8,415,705	977,602	8,306,798
6 Fines and fees	1,882,900	1,255,267	1,445,849	190,582	1,253,485
7 Utility franchise fees	32,591,550	21,727,700	21,548,202	(179,498)	21,472,754
8 Investment income	1,126,300	750,867	3,075,282	2,324,415	615,558
9 Miscellaneous	1,102,700	735,133	631,318	(103,815)	758,579
10 <b>TOTAL REVENUES</b>	<u>254,840,414</u>	<u>169,893,609</u>	<u>174,310,567</u>	<u>4,416,958</u>	<u>167,358,213</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	30,773,298	20,515,532	17,449,333	3,066,199	15,130,086
12 Board of Directors	395,993	263,995	281,174	(17,179)	249,339
13 Community Programs	241,193	160,795	80,482	80,313	167,857
14 City Attorney	2,634,675	1,756,450	1,700,015	56,435	1,430,546
15 District Court - First Division (Criminal)	1,478,562	985,708	955,235	30,473	883,101
16 District Court - Third Division (Environmental)	638,092	425,395	409,474	15,921	377,620
17 District Court - Second Division (Traffic)	1,359,175	906,117	908,299	(2,182)	863,334
18 Finance	5,168,493	3,445,662	3,032,123	413,539	2,996,428
19 Human Resources	2,728,651	1,819,101	2,048,592	(229,491)	1,617,829
20 Information Technology	8,035,325	5,356,883	5,055,519	301,364	4,675,177
21 Planning and Development	3,574,470	2,382,980	2,396,139	(13,159)	2,178,618
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>57,027,927</u>	<u>38,018,618</u>	<u>34,316,385</u>	<u>3,702,233</u>	<u>30,569,935</u>
23 PUBLIC WORKS	1,158,757	772,505	737,877	34,628	750,437
24 PARKS & RECREATION	11,248,924	7,499,283	7,407,505	91,778	7,035,853
25 RIVERMARKET	1,119,224	746,149	718,266	27,883	674,203
26 GOLF	1,728,004	1,152,003	1,527,949	(375,946)	1,288,727
27 JIM DAILEY FITNESS & AQUATICS	888,509	592,339	776,332	(183,993)	659,087
28 ZOO	7,209,681	4,806,454	5,499,220	(692,766)	5,249,008
29 FIRE	55,003,287	36,668,858	36,582,221	86,637	37,999,890
30 POLICE	86,594,335	57,729,557	59,670,110	(1,940,553)	53,050,004
31 911 OPERATIONS	4,635,019	3,090,013	3,361,564	(271,551)	2,852,178
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,582,660	5,055,107	5,004,881	50,226	3,999,338
33 DEBT SERVICE:					
34 Principal	3,740,323	2,493,549	3,740,739	(1,247,190)	2,329,986
35 Fiscal Charges on Long Term Debt	330,584	220,389	330,792	(110,403)	92,537
36 CAPITAL OUTLAY	63,325	42,217	64,184	(21,967)	67,954
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>238,330,559</u>	<u>158,887,039</u>	<u>159,738,025</u>	<u>(850,986)</u>	<u>146,619,137</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>16,509,855</u>	<u>11,006,570</u>	<u>14,572,542</u>	<u>5,267,943</u>	<u>20,739,076</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 LEASES	0	0	0	0	0
41 CARRYOVER - PRIOR YEAR		0	0	0	0
42 TRANSFERS IN	2,669,807	1,779,871	1,462,307	(317,564)	1,564,826
43 TRANSFERS OUT	(19,179,662)	(12,786,441)	(19,179,662)	(6,393,221)	(13,061,650)
44 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(3,144,813)</u>	<u>(1,442,842)</u>	<u>9,242,252</u>
45 <b>BEGINNING FUND BALANCE</b>	<u>42,317,955</u>	<u>42,317,955</u>	<u>42,317,955</u>	<u>0</u>	<u>29,569,688</u>
46 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$42,317,955</u>	<u>\$42,317,955</u>	<u>\$39,173,142</u>	<u>(\$1,442,842)</u>	<u>\$38,811,940</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,820,965.

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 August 31, 2024 fund balance in Fund 108 is \$46,085,408.  
 The August 31, 2024 fund balance in Fund 110 is \$311,417.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2023 Unaudited
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$12,914	\$12,914	\$102,408
2 Fines and fees	0	0	54,490	54,490	33,463
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	115,491	115,491	127,916
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>182,895</u>	<u>182,895</u>	<u>263,787</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	6,671,210	(6,671,210)	1,918,999
8 City Attorney	0	0	0	0	0
9 Finance	0	0	(61,333)	61,333	27,122
10 Information Technology	0	0	223,838	(223,838)	316,977
12 Human Resources	0	0	351,348	(351,348)	91,467
13 Planning	0	0	183,012	(183,012)	87,381
14 Community Programs	0	0	8,181,015	(8,181,015)	4,707,748
15 Public Works	0	0	1,263,845	(1,263,845)	323,417
16 Parks and Recreation	0	0	788,722	(788,722)	423,720
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	0
18 Fire	0	0	(324,096)	324,096	312,340
19 Police	0	0	692,275	(692,275)	1,284,954
20 Housing	0	0	1,207,169	(1,207,169)	1,156,920
21 Fleet	0	0	0	0	0
22 Zoo	0	0	(215,615)	215,615	156,893
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	2,933,280	(2,933,280)	6,555,732
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>22,494,670</u>	<u>(22,494,670)</u>	<u>17,363,670</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(22,311,775)	22,677,565	(17,099,883)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	19,020,958	19,020,958	12,988,611
30 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	(3,290,817)	(3,290,817)	(4,111,272)
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>49,376,225</u>	<u>49,376,225</u>	<u>53,225,650</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$46,085,408</u>	<u>\$46,085,408</u>	<u>\$49,114,378</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	9,561	9,561	6,278
3 Miscellaneous	0	0	95,034	95,034	109,778
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>104,595</u>	<u>104,595</u>	<u>116,056</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	61,491	(61,491)	150,236
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>61,491</u>	<u>(61,491)</u>	<u>150,236</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	43,104	43,104	(34,180)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	43,104	43,104	(34,180)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>312,143</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$311,417</u>	<u>\$311,417</u>	<u>\$277,963</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	453,523	\$453,523	\$9,981
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>453,523</u>	<u>453,523</u>	<u>9,981</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	453,523	453,523	9,981
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	453,523	453,523	9,981
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>609,481</u>	<u>609,481</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,063,004</u>	<u>\$1,063,004</u>	<u>\$9,980</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Aug 31, 2023 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$7,850,897	\$5,233,931	\$4,222,491	(\$1,011,440)	\$4,171,353
2 Licenses and permits	18,100	12,067	17,290	5,223	18,090
3 Intergovernmental	17,371,100	11,580,733	11,299,282	(281,451)	11,410,900
4 Charges for services	36,900	24,600	30,245	5,645	36,868
5 Investment income	531,600	354,400	1,742,271	1,387,871	336,892
6 Miscellaneous	37,000	24,667	34,334	9,667	36,376
7 <b>TOTAL REVENUES</b>	<u>25,845,597</u>	<u>17,230,398</u>	<u>17,345,913</u>	<u>115,515</u>	<u>16,010,479</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	3,162,233	2,108,155	2,009,515	98,640	1,924,290
9 Operations Administration	617,397	411,598	386,926	24,672	363,192
10 Street & Drainage Maintenance	8,713,707	5,809,138	5,761,839	47,299	4,675,243
11 Storm Drainage Maintenance	1,298,796	865,864	660,789	205,075	695,656
12 Work Pool	140,769	93,846	49,064	44,782	51,454
13 Resource Control & Scheduling	405,362	270,241	257,954	12,287	266,773
14 Control Devices	1,076,427	717,618	751,203	(33,585)	735,842
15 Signals	961,667	641,111	855,030	(213,919)	594,093
16 Parking Meters	143,994	95,996	71,799	24,197	96,597
17 Civil Engineering	1,699,085	1,132,723	908,396	224,327	921,667
18 Traffic Engineering	3,800,347	2,533,565	2,469,461	64,104	2,198,533
19 Parking Enforcement	340,296	226,864	178,424	48,440	175,386
20 Capital Outlay	0	0	2,583	(2,583)	2,583
21 <b>TOTAL EXPENDITURES</b>	<u>22,360,080</u>	<u>14,906,720</u>	<u>14,362,983</u>	<u>543,737</u>	<u>12,701,309</u>
22 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,485,517	2,323,678	2,982,930	659,252	3,309,170
<b>OTHER FINANCING SOURCES (USES):</b>					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	189,333	284,000	94,667	284,000
25 Transfers Out	(2,874,217)	(1,916,145)	(2,874,217)	(958,072)	(2,827,217)
26 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	895,300	596,867	392,713	(204,154)	765,953
27 <b>BEGINNING FUND BALANCE</b>	<u>27,773,048</u>	<u>27,773,048</u>	<u>27,773,048</u>	<u>0</u>	<u>23,750,207</u>
28 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$28,668,348</u>	<u>\$28,369,915</u>	<u>\$28,165,761</u>	<u>(\$204,154)</u>	<u>\$24,516,160</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The August 31, 2024 fund balance in Fund 205 is \$2,968,947.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	15,810	15,810	11,104
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>15,810</u>	<u>15,810</u>	<u>11,104</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	1,356,001	(1,356,001)	929,792
6 Capital Outlay	0	0	3,285,683	(3,285,683)	2,300,506
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,641,684</u>	<u>(4,641,684)</u>	<u>3,230,298</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,625,874)	(4,625,874)	(3,219,194)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	2,282,950	2,282,950	2,290,000
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,342,924)	(2,342,924)	(929,194)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,823</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,968,947</u>	<u>\$2,968,947</u>	<u>\$4,140,629</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$404,277	\$404,277	\$496,918
2 Interest income	0	0	301,641	301,641	51,659
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>705,918</u>	<u>705,918</u>	<u>548,577</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	231,198	(231,198)	37,173
6 Debt Service					0
7 Capital Outlay			0	0	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>231,198</u>	<u>(231,198)</u>	<u>37,173</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	474,720	474,720	511,404
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	474,720	474,720	511,404
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,069,802</u>	<u>5,069,802</u>	<u>3,878,867</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,544,522</u>	<u>\$5,544,522</u>	<u>\$4,390,271</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$39,104	\$39,104	\$77,891
2 Intergovernmental	0	0	126,666	126,666	117,500
3 Charges for services	0	0	508,814	508,814	411,225
4 Fines and fees	0	0	515,173	515,173	485,388
5 Interest income	0	0	523,373	523,373	8,315
6 Miscellaneous	0	0	1,425,423	1,425,423	5,005,304
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,138,553</u>	<u>3,138,553</u>	<u>6,105,623</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	188,801	(188,801)	392,168
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	7,782	(7,782)	11,626
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	91,959	(91,959)	139,621
15 Human Resources	0	0	71,521	(71,521)	59,195
16 Information Technology	0	0	0	0	0
17 Planning	0	0	39,865	(39,865)	105,419
18 Fleet	0	0	434,476	(434,476)	615,330
19 Public Works	0	0	81,752	(81,752)	17,791
20 Parks and Recreation	0	0	652,951	(652,951)	648,249
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	506,743	(506,743)	425,914
23 Police	0	0	85,195	(85,195)	33,217
24 Housing	0	0	158,847	(158,847)	95,133
25 Zoo	0	0	(428,316)	428,316	(611,053)
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	704,905	(704,905)	980,887
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,608,807</u>	<u>(2,608,807)</u>	<u>2,918,367</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	529,746	529,746	3,187,256
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
34	0	0	529,746	529,746	3,187,256
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>12,019,805</u>	<u>12,019,805</u>	<u>6,685,480</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,549,551</u>	<u>\$12,549,551</u>	<u>\$9,872,736</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$7,051,444	\$7,051,444	\$12,228,227
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	11,227	11,227	7,707
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	333,689	333,689	219,707
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,396,390</u>	<u>7,396,390</u>	<u>12,455,641</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	667,928	(667,928)	5,098,898
7 Public Works	0	0	3,741,855	(3,741,855)	10,837,945
8 Parks & Recreation	0	0	1,247,365	(1,247,365)	404,388
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	476,691	(476,691)	71,273
12 Police	0	0	1,076,868	(1,076,868)	1,234,855
13 Housing	0	0	58,507	(58,507)	190,244
14 Capital Outlay	0	0	5,187,642	(5,187,642)	4,861,554
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>12,456,856</u>	<u>(12,456,856)</u>	<u>22,699,157</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,060,466)	(5,060,466)	(10,243,516)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(5,060,466)	(5,060,466)	(10,243,516)
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(10,274,857)</u>	<u>17,775</u>	<u>22,973</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$15,335,323)</u>	<u>(\$15,335,323)</u>	<u>(\$10,220,543)</u>

Expenditures include:	
Expended	\$2,954,820
Encumbered	<u>9,502,036</u>
	<u>\$12,456,856</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2023 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$10,995,337	\$10,995,337	\$2,672,788
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	688,794	688,794	56,829
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>11,684,131</u>	<u>11,684,131</u>	<u>2,729,617</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	2,477,124	(2,477,124)	2,519,814
7 Public Works	0	0	549,526	(549,526)	41,806
8 Parks & Recreation	0	0	62,376	(62,376)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	7,235,381	(7,235,381)	1,102,777
11 Police	0	0	368,388	(368,388)	302,789
12 Housing	0	0	179,868	(179,868)	388,268
13 Capital Outlay	0	0	5,308,555	(5,308,555)	5,029,422
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>16,181,218</u>	<u>(16,181,218)</u>	<u>9,384,876</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(4,497,087)	(4,497,087)	(6,655,259)
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(4,497,087)	(4,497,087)	(6,655,259)
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,287,434</u>	<u>1,287,434</u>	<u>355,660</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$3,209,653)</u>	<u>(\$3,209,653)</u>	<u>(\$6,299,599)</u>

Expenditures include:	
Expended	\$11,234,656
Encumbered	<u>4,946,562</u>
	<u>\$16,181,218</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 August 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$676,250	\$676,250	\$1,108,860
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>676,250</u>	<u>676,250</u>	<u>1,108,860</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	998,945	(998,945)	1,358,484
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>998,945</u>	<u>(998,945)</u>	<u>1,358,484</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(322,695)	(322,695)	(249,624)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(322,695)	(322,695)	(249,624)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,083,727</u>	<u>1,083,727</u>	<u>1,124,051</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$761,032</u>	<u>\$761,032</u>	<u>\$874,427</u>

Expenditures include:	
Expended	\$796,599
Encumbered	<u>202,346</u>
	<u>\$998,945</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,184,800	\$1,184,800	\$796,750
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,184,800</u>	<u>1,184,800</u>	<u>796,750</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,556,482	(1,556,482)	1,877,985
7 Capital Outlay	0	0	0	0	25,500
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,556,482</u>	<u>(1,556,482)</u>	<u>1,903,485</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(371,682)	(371,682)	(1,106,735)
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(371,682)	(371,682)	(1,106,735)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,769</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$710,900</u>	<u>\$710,900</u>	<u>\$517,034</u>

Expenditures include:	
Expended	\$1,443,244
Encumbered	<u>113,238</u>
	<u>\$1,556,482</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$75,518	\$75,518	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	100,791
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>75,518</u>	<u>75,518</u>	<u>100,791</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	90,972	(90,972)	108,055
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>90,972</u>	<u>(90,972)</u>	<u>108,055</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(15,454)	(15,454)	(7,264)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(15,454)	(15,454)	(7,264)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$555)</u>	<u>(\$555)</u>	<u>\$10,982</u>

Expenditures include:	
Expended	\$34,993
Encumbered	55,979
	<u>\$90,972</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	107,191	107,191	93,445
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>107,191</u>	<u>107,191</u>	<u>93,445</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	(1)	1	0
8 Fire	0	0	(248,159)	248,159	134,456
9 Police	0	0	10,985	(10,985)	559
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	10,593,281	(10,593,281)	8,155,020
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>10,356,106</u>	<u>(10,356,106)</u>	<u>8,290,084</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,248,915)	(10,248,915)	(8,196,639)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Temporary Note Proceeds	0	0	1,056,800	1,056,800	7,400,000
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(9,192,115)	(9,192,115)	(796,639)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,415,178</u>	<u>1,415,178</u>	<u>1,955,601</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,776,937)</u>	<u>(\$7,776,937)</u>	<u>\$1,158,962</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,492,882	1,492,882	388,985
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,492,882</u>	<u>1,492,882</u>	<u>388,985</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	1	(1)	313,290
6 Housing	0	0	0	0	(1)
7 Public Works	0	0	40,630	(40,630)	803,090
8 Parks and Recreation	0	0	154,298	(154,298)	293,663
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	30,078
11 Fleet	0	0	0	0	33,693
12 Zoo	0	0	1,160,767	(1,160,767)	182,733
13 Capital Outlay	0	0	10,534,177	(10,534,177)	14,265,395
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>11,889,873</u>	<u>(11,889,873)</u>	<u>15,921,941</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,396,991)	(10,396,991)	(15,532,956)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
19 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,396,991)	(10,396,991)	(15,532,956)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>24,445,354</u>	<u>24,445,354</u>	<u>32,705,542</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$14,048,363</u>	<u>\$14,048,363</u>	<u>\$17,172,586</u>

Expenditures include:	
Expended	\$4,202,488
Encumbered	<u>7,687,385</u>
Total	<u>\$11,889,873</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$14,143	\$14,143	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>14,143</u>	<u>14,143</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	14,143	14,143	0
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	14,143	14,143	0
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>278,522</u>	<u>278,522</u>	<u>270,810</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$292,665</u>	<u>\$292,665</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 August 31, 2024  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$51,286	\$51,286	\$113,475
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>51,286</u>	<u>51,286</u>	<u>113,475</u>
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	0	0	1,531,380	(1,531,380)	3,805,833
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,531,380</u>	<u>(1,531,380)</u>	<u>3,805,833</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,480,094)	(1,480,094)	(3,692,358)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,480,094)	(1,480,094)	(3,692,358)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>2,228,813</u>	<u>2,228,813</u>	<u>4,338,978</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$748,719</u>	<u>\$748,719</u>	<u>\$646,620</u>
Expenditures include:					
Expended					
Encumbered					
Total					

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	10,659	10,659	2,751
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>10,659</u>	<u>10,659</u>	<u>2,751</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	0	0	265,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>265,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	10,659	10,659	(262,249)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	10,659	10,659	(262,249)
12 <b>BEGINNING FUND BALANCE</b>	0	0	182,929	182,929	216,788
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$193,588</u>	<u>\$193,588</u>	<u>(\$45,461)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$784,968	\$784,968	\$746,774
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>784,968</u>	<u>784,968</u>	<u>746,774</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	7,485,999	(7,485,999)	365,968
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,485,999</u>	<u>(7,485,999)</u>	<u>365,968</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,701,031)	(6,701,031)	380,806
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(6,701,031)	(6,701,031)	380,806
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$18,899,088</u>	<u>\$18,899,088</u>	<u>\$25,932,375</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,973,177	\$1,973,177	\$1,628,874
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,973,177</u>	<u>1,973,177</u>	<u>1,628,874</u>
<b>EXPENDITURES:</b>					
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	9,186,983	(9,186,983)	0
7 Parks Capital Outlay	0	0	2,826,568	(2,826,568)	566,935
8 Zoo Capital Outlay	0	0	769,581	(769,581)	0
9 Fire Capital Outlay	0	0	15,279,970	(15,279,970)	18,138,268
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>30,901,540</u>	<u>(30,901,540)</u>	<u>20,893,425</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(28,928,363)	(28,928,363)	(19,264,551)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(28,928,363)</u>	<u>(28,928,363)</u>	<u>(19,264,551)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,393</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$26,304,589</u>	<u>\$26,304,589</u>	<u>\$38,975,842</u>

Expenditures include:	
Expended	\$10,670,816
Encumbered	<u>20,230,724</u>
<b>Total</b>	<u>\$30,901,540</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$555	\$555	\$114
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>555</u>	<u>555</u>	<u>114</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	555	555	114
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	555	555	114
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,465</u>	<u>9,465</u>	<u>8,988</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,020</u>	<u>\$10,020</u>	<u>\$9,102</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	4,957	4,957	1,242
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>4,957</u>	<u>4,957</u>	<u>1,242</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	4,957	4,957	1,242
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	4,957	4,957	(323,083)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>323,002</u>	<u>323,002</u>	<u>506,052</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$327,959</u>	<u>\$327,959</u>	<u>\$182,969</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$8,785,843	\$8,785,843	\$8,704,411
2 Interest Income	0	0	255,079	255,079	66,423
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>9,040,922</u>	<u>9,040,922</u>	<u>8,770,834</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	12,698,096	(12,698,096)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>12,698,096</u>	<u>(12,698,096)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,657,174)	(3,657,174)	8,770,834
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(3,657,174)	(3,657,174)	8,770,834
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,244,199</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,587,025</u>	<u>(\$3,657,174)</u>	<u>\$8,770,834</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	883	883	7,538
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>883</u>	<u>883</u>	<u>7,538</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	883	883	7,538
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	883	883	7,538
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,141</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,024</u>	<u>\$883</u>	<u>\$7,538</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$1,574,811	\$1,574,811	\$1,574,811
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	49,287	49,287	11,112
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,624,098</u>	<u>1,624,098</u>	<u>1,585,923</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	250,125	(250,125)	264,825
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>250,125</u>	<u>(250,125)</u>	<u>264,825</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,373,973	1,373,973	1,321,098
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,373,973	1,373,973	1,321,098
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>853,906</u>	<u>853,906</u>	<u>17,866</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,227,879</u>	<u>\$2,227,879</u>	<u>\$1,338,964</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$138,174	\$138,174	\$242,589
2 Interest Income	0	0	18,651	18,651	13,355
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>156,825</u>	<u>156,825</u>	<u>255,944</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	477,450	(477,450)	259,200
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>477,450</u>	<u>(477,450)</u>	<u>259,200</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(320,625)	(320,625)	(3,256)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(320,625)	(320,625)	(3,256)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,269</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$492,355</u>	<u>\$492,355</u>	<u>\$577,013</u>

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

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

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 13, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$3,817,111	\$3,817,111	\$4,036,570
2 Interest income	0	0	130,365	130,365	35,728
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,947,476</u>	<u>3,947,476</u>	<u>4,072,298</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,508,000	(4,508,000)	476,739
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,508,000</u>	<u>(4,508,000)</u>	<u>476,739</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(560,524)	(560,524)	3,595,559
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(560,524)	(560,524)	3,595,559
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,897,724</u>	<u>5,897,724</u>	<u>476,783</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,337,200</u>	<u>\$5,337,200</u>	<u>\$4,072,342</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,846,539	\$1,846,539	\$2,016,098
2 Interest Income	0	0	35,963	35,963	26,826
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,882,502</u>	<u>1,882,502</u>	<u>2,042,924</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	626,447	(626,447)	642,447
6 Contracts	0	0	0	0	642,447
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>626,447</u>	<u>(626,447)</u>	<u>1,400,477</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,256,055	1,256,055	
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>1,256,055</u>	<u>1,256,055</u>	<u>1,400,477</u>
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,269,406</u>	<u>1,269,406</u>	<u>704,571</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,525,461</u>	<u>\$2,525,461</u>	<u>\$2,105,048</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,555,988	\$12,370,659	\$11,437,783	(\$932,876)	\$9,709,852
2 Interest Income	0	0	10,765	10,765	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,555,988</u>	<u>12,370,659</u>	<u>11,448,548</u>	<u>(922,111)</u>	<u>9,709,852</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,435,076	2,956,717	2,666,392	290,325	2,431,382
5 Supplies and materials	8,221,280	5,480,853	4,355,737	1,125,116	4,207,964
6 Services and other expenses	4,291,892	2,861,261	2,858,634	2,627	2,399,381
7 Repairs and maintenance	1,385,740	923,827	821,575	102,252	630,315
8 Depreciation and amortization	242,000	161,333	349,830	(188,497)	203,856
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,575,988</u>	<u>12,383,992</u>	<u>11,052,168</u>	<u>1,331,824</u>	<u>9,872,898</u>
10 <b>OPERATING INCOME/(LOSS)</b>	(20,000)	(13,333)	396,380	409,713	(163,046)
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	13,333	0	(13,333)	13,977
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>(0)</u>	<u>396,380</u>	<u>396,380</u>	<u>(149,069)</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>396,380</u>	<u>396,380</u>	<u>(149,069)</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	3,895,023	3,895,023	3,895,023	0	5,079,571
19 <b>CHANGE IN ACCOUNTING PRINCIPAL - GASB 87</b>	0	0	0	0	0
20 <b>BEGINNING NET POSITION, RESTATED</b>	<u>3,895,023</u>	<u>3,895,023</u>	<u>3,895,023</u>	<u>0</u>	<u>5,079,571</u>
19 <b>ENDING NET POSITION</b>	<u>\$3,895,023</u>	<u>\$3,895,023</u>	<u>\$4,291,403</u>	<u>\$396,380</u>	<u>\$4,930,502</u>

Analysis of Net Position

Cash	\$640,570
Receivable	23,638
Inventory	691,467
Capital Assets, net	3,476,606
Other Assets	368,433
Deferred Outflows	687,795
Liabilities	(1,552,504)
Deferred Inflows	(44,602)
<b>Net Position</b>	<u>\$4,291,403</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$7,400	\$4,933	\$4,745	(\$188)	\$6,930
2 Charges for services	2,220,700	1,480,467	1,675,615	195,148	1,505,470
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,228,100</u>	<u>1,485,400</u>	<u>1,680,360</u>	<u>194,960</u>	<u>1,512,400</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	840,220	560,147	578,454	(18,307)	481,558
6 Supplies and materials	120,348	80,232	44,964	35,268	23,930
7 Services and other expenses	783,725	522,483	554,194	(31,711)	461,121
8 Repairs and maintenance	454,546	303,031	56,969	246,062	18,523
9 Depreciation and amortization	9,615	6,410	427,140	(420,730)	774
10 Refunds	0	0	1,543	(1,543)	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>2,208,454</u>	<u>1,472,303</u>	<u>1,663,264</u>	<u>(189,418)</u>	<u>985,906</u>
12 <b>OPERATING INCOME/(LOSS)</b>	19,646	13,097	17,096	5,542	526,494
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	37,900	25,267	143,807	118,540	26,091
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>57,546</u>	<u>38,364</u>	<u>160,903</u>	<u>124,082</u>	<u>552,585</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>57,546</u>	<u>38,364</u>	<u>160,903</u>	<u>124,082</u>	<u>552,585</u>
20 <b>BEGINNING NET POSITION</b>	<u>2,107,875</u>	<u>2,107,875</u>	<u>2,107,875</u>	<u>0</u>	<u>1,445,337</u>
21 <b>ENDING NET POSITION</b>	<u>\$2,165,421</u>	<u>\$2,146,239</u>	<u>\$2,268,778</u>	<u>\$124,082</u>	<u>\$1,997,922</u>

Analysis of Net Position

Cash	\$2,668,841
Receivable	0
Inventory	0
Capital Assets, net	100,591
Other Assets	0
Deferred Outflows	114,633
Liabilities	(607,854)
Deferred Inflows	(7,433)
<b>Net Position</b>	<u>\$2,268,778</u>



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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2023 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$971,795	\$647,863	\$569,310	(\$78,553)	\$566,720
2 RiverMarket Parking	766,000	510,667	580,623	69,956	500,295
3 Business Licenses	340,400	226,933	222,459	(4,474)	336,993
4 Street Repairs	535,500	357,000	71,576	(285,424)	409,595
5 Parking Meters	470,800	313,867	348,508	34,641	347,435
6 Other	0	0		0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>3,084,495</u>	<u>2,056,330</u>	<u>1,792,476</u>	<u>(263,854)</u>	<u>2,161,038</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	176,800	117,867	115,322	2,545	338,557
9 Supplies and materials	25,000	16,667	2,570	14,097	10,094
10 Repairs and maintenance	60,000	40,000	71,109	(31,109)	56,268
11 Services and other expenses	684,219	456,146	461,736	(5,590)	262,969
12 Depreciation and amortization	220,200	146,800	146,790	10	146,790
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,166,219</u>	<u>777,479</u>	<u>797,527</u>	<u>(20,048)</u>	<u>814,678</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,918,276</u>	<u>1,278,851</u>	<u>994,949</u>	<u>(283,902)</u>	<u>1,346,360</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	108,820	72,547	294,421	221,874	89,111
16 Debt Service	(29,626)	(19,751)	(20,884)	(1,133)	(20,884)
17 Interest expense	(185,063)	(123,375)	(132,451)	(9,076)	(155,775)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,812,407</u>	<u>1,208,271</u>	<u>1,136,035</u>	<u>(72,236)</u>	<u>1,258,812</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>1,812,407</u>	<u>1,208,271</u>	<u>1,136,035</u>	<u>(72,236)</u>	<u>1,258,812</u>
<b>24 BEGINNING NET POSITION</b>	<u>7,169,769</u>	<u>7,169,769</u>	<u>7,169,769</u>	<u>0</u>	<u>5,680,422</u>
<b>25 ENDING NET POSITION</b>	<u>\$8,982,176</u>	<u>\$8,378,040</u>	<u>\$8,305,804</u>	<u>(\$72,236)</u>	<u>\$6,939,234</u>

Analysis of Net Position

Cash	
Operating	\$4,937,500
Debt Reserve	1,268,390
Receivable	354,929
Inventory	-
Capital Assets, net	4,863,163
Other Assets	4,592,836
Liabilities	(3,484,130)
Deferred Inflows	(4,226,884)
<b>Net Position</b>	<u>\$8,305,804</u>

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

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

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

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

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

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



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$5,087	\$5,087	\$91,722
2	Plan members	0	0	1,343	1,343	1,657
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	21,454	21,454	19,190
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>27,884</u>	<u>27,884</u>	<u>112,569</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	334,988	334,988	(49,042)
7	Realized gain (loss) on the sale of investments	0	0	197,188	197,188	368,104
8	Interest and dividends	0	0	171,371	171,371	111,082
9		<u>0</u>	<u>0</u>	<u>703,547</u>	<u>703,547</u>	<u>430,144</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>686,661</u>	<u>686,661</u>	<u>417,131</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>714,545</u>	<u>714,545</u>	<u>529,700</u>
<b>DEDUCTIONS:</b>						
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	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,257,340</u>	<u>(1,257,340)</u>	<u>1,402,033</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(542,795)</u>	<u>(542,795)</u>	<u>(872,333)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,347,762</u>	<u>8,347,762</u>	<u>8,952,572</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,804,967</u>	<u>\$7,804,967</u>	<u>\$8,080,239</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$244,933	\$244,933	\$218,538
2	Plan members	0	0	135,154	135,154	65,720
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>380,087</u>	<u>380,087</u>	<u>284,258</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	705,392	705,392	806,056
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	1,014	1,014	1,082
9		<u>0</u>	<u>0</u>	<u>706,406</u>	<u>706,406</u>	<u>807,138</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>706,406</u>	<u>706,406</u>	<u>807,138</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,086,493</u>	<u>1,086,493</u>	<u>1,091,396</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	400,826	(400,826)	560,888
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	0	0	76
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>400,826</u>	<u>(400,826)</u>	<u>560,964</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>685,667</u>	<u>685,667</u>	<u>530,432</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>7,123,260</u>	<u>7,123,260</u>	<u>6,925,272</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,808,927</u>	<u>\$7,808,927</u>	<u>\$7,455,704</u>

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

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2014 Defined Benefit Plan  
For the Period Ended August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$3,842,339	\$3,842,339	\$3,350,806
2	Plan members	0	0	1,932,850	1,932,850	2,714,260
3	Participant Directed Transfer	0	0	125,879	125,879	0
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	(40,136)	(40,136)	259,662
6	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>5,860,932</u>	<u>5,860,932</u>	<u>6,324,728</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	8,046,671	8,046,671	3,237,085
8	Realized gain (loss) on the sale of investments	0	0	(383,907)	(383,907)	(271,681)
9	Interest and dividends	0	0	1,855,957	1,855,957	1,652,969
10		<u>0</u>	<u>0</u>	<u>9,518,721</u>	<u>9,518,721</u>	<u>4,618,373</u>
11	Less investment expense	0	0	(158,453)	(158,453)	(255,122)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>9,360,268</u>	<u>9,360,268</u>	<u>4,363,251</u>
13	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>15,221,200</u>	<u>15,221,200</u>	<u>10,687,979</u>
<b>DEDUCTIONS:</b>						
14	Benefits paid directly to participants	0	0	2,366,060	(2,366,060)	1,747,106
15	Administrative expenses	0	0	292,212	(292,212)	153,818
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>2,658,272</u>	<u>(2,658,272)</u>	<u>1,900,924</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>12,562,928</u>	<u>12,562,928</u>	<u>8,787,055</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>102,820,177</u>	<u>102,820,177</u>	<u>88,295,003</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$115,383,105</u>	<u>\$115,383,105</u>	<u>\$97,082,058</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 August 31, 2024  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	1,098,986	1,098,986
7	Realized gain (loss) on the sale of investments	0	0	6,233	6,233
8	Interest and dividends	0	0	196,213	196,213
9		<u>0</u>	<u>0</u>	<u>1,301,432</u>	<u>1,301,432</u>
10	Less investment expense	0	0	(84,663)	(84,663)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,216,769</u>	<u>1,216,769</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,216,769</u>	<u>1,216,769</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>1,216,769</u>	<u>1,216,769</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,239,249</u>	<u>11,239,249</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,456,018</u>	<u>\$12,456,018</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 13, 2024.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2023 Unaudited</u>
<b>ADDITIONS:</b>					
1 Tax Collections for Other Governments	\$0	\$0	\$2,137,513	\$2,137,513	\$1,981,987
2 Investment Income	0	0	16,795	16,795	3,770
3 Other	0	0	0	0	0
4 <b>Total Additions</b>	<u>0</u>	<u>0</u>	<u>2,154,308</u>	<u>2,154,308</u>	<u>1,985,757</u>
<b>DEDUCTIONS:</b>					
5 Distributions to other governments	0	0	2,154,308	(2,154,308)	1,985,757
6 Other	0	0	0	0	0
7 <b>Total Deductions</b>	<u>0</u>	<u>0</u>	<u>2,154,308</u>	<u>2,154,308</u>	<u>1,985,757</u>
8 <b>NET INCREASE (DECREASE) in NET POSITION</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 <b>NET POSITION, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 <b>NET POSITION, ENDING</b>	<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 December 13, 2024.

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

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$1,996,766	\$7,426,368	(\$197,913)	\$24,398,223	\$758,444		\$34,381,888	\$3,820,965
108 General - Special Projects				538,804			538,804	6,376,962
110 Seized Money			589,292				589,292	3,575
140 Franchise Fee Collection							0	0
200 Street				4,403,268			4,403,268	194,929
205 Street - Special Projects							0	2,596,925
210 Special Projects				9,523			9,523	591,053
220 911							0	142,995
230 CDBG							0	202,346
240 HIPP							0	113,238
250 NHSP							0	55,979
270 Grants	180,816			1,811,474			1,992,290	9,502,036
271 American Rescue Plan Act				9,615,136			9,615,136	4,946,562
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	9,819,693
326 2012-2021 Capital Project Fund							0	7,687,385
331 2018 Capital Improvement Bond							0	804,206
332 2022 Capital Improvement Bond							0	20,230,724
352 TIF - Port Authority				145,193			145,193	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR				9,204,671			9,204,671	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
561 2022 Library Improvement Bond Fund	49,352			4,015,935			4,065,287	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	103,913	269,653	34,822	199,466	7,433		615,287	0
603 Waste Disposal	290,251	1,971,181	9,697,324		59,470		12,018,226	0
612 Rivermarket Garage Fund	235,709		30,497	107,924	4,226,884	3,110,000	7,711,014	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		168,072				202,491	0
940 Accounts Payable Clearing Fund	187,459						187,459	0
Totals	\$3,078,685	\$11,219,706	\$10,322,094	\$55,293,951	\$5,096,833	\$3,110,000	\$88,121,269	\$67,089,573

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

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 8/31/2024</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$915,000	\$0	\$0	\$450,000	\$465,000	\$27,450
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	2,315,000	1,250,000	37,205,000	943,000
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	0	5,455,000	48,055,000	1,081,906
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	5,055,000	0	0	126,375
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,795,000	0	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
<b>TEMPORARY NOTE</b>										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	1,181,319	0	1,181,319	0	0	0
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	0
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	7,400,000	0	1,374,583	0	6,025,417	273,800
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	0	1,056,800	0	0	1,056,800	0
<b>Grand Total</b>		<u>\$195,225,000</u>			<u>\$158,296,010</u>	<u>\$1,056,800</u>	<u>\$11,795,739</u>	<u>\$7,155,000</u>	<u>\$140,402,071</u>	<u>\$3,528,739</u>

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

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

*Accrual Basis of Accounting* means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

*Modified Accrual Basis of Accounting* is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available.

Measurable — the cash flow from the revenue can be reasonably estimated

Available — the revenue is available to finance current expenditures to be paid within 60 days

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

*Revenue(s)* means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

*Expenses* mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.