

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
REVENUES:					
1 General property taxes	\$16,116,102	\$1,343,009	\$201,678	(\$1,141,330)	\$86,301
2 Sales taxes	66,918,563	5,576,547	5,713,873	137,327	5,460,829
3 Licenses and permits	9,742,982	811,915	3,924,665	3,112,750	4,340,378
4 Intergovernmental	1,607,000	133,917	0	(133,917)	0
5 Charges for services	6,052,150	504,346	405,670	(98,676)	195,644
6 Fines and fees	3,742,381	311,865	273,638	(38,227)	307,355
7 Utility franchise fees	29,016,043	2,418,004	1,187,397	(1,230,607)	704,566
8 Investment income	108,050	9,004	11,965	2,961	462
9 Miscellaneous	416,058	34,672	31,876	(2,796)	26,652
10 TOTAL REVENUES	<u>133,719,329</u>	<u>11,143,277</u>	<u>11,750,763</u>	<u>607,485</u>	<u>\$11,122,186</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	22,851,374	1,904,281	1,317,804	586,478	1,442,440
12 Board of Directors	242,115	20,176	16,047	4,129	32,778
13 City Manager	0	0	0	0	6,597
14 Community Programs	361,540	30,128	35,214	(5,085)	26,643
15 City Attorney	1,625,773	135,481	123,874	11,608	85,955
16 Cable TV	0	0	0	0	5,276
17 District Court - First Division (Criminal)	1,287,863	107,322	105,866	1,455	77,011
18 District Court - Third Division (Environmental)	502,882	41,907	33,892	8,014	22,274
19 District Court - Second Division (Traffic)	1,215,554	101,296	104,625	(3,329)	60,481
20 Finance	2,726,917	227,243	207,997	19,246	153,748
21 Human Resources	1,450,113	120,843	119,070	1,773	65,838
22 Information Technology	3,207,958	267,330	213,521	53,809	132,546
23 Planning and Development	2,315,516	192,960	169,538	23,422	108,338
24 TOTAL GENERAL GOVERNMENT	<u>37,787,605</u>	<u>3,148,967</u>	<u>2,447,448</u>	<u>701,519</u>	<u>2,219,926</u>
25 PUBLIC WORKS	1,366,405	113,867	74,126	39,741	122,763
26 PARKS & RECREATION	7,758,842	646,570	560,107	86,463	361,458
27 FIRE	32,745,675	2,728,806	2,653,979	74,827	1,584,692
28 POLICE	49,235,111	4,102,926	4,266,427	(163,501)	2,356,032
29 HOUSING & NEIGHBORHOOD PROGRAMS	4,584,085	382,007	347,115	34,893	195,578
30 VACANCY SAVINGS	(4,751,665)	(395,972)	0	(395,972)	0
31 TOTAL EXPENDITURES	<u>128,726,058</u>	<u>10,727,172</u>	<u>10,349,201</u>	<u>377,970</u>	<u>6,840,448</u>
32 REVENUES OVER (UNDER) EXPENDITURES	<u>4,993,271</u>	<u>416,106</u>	<u>1,401,561</u>	<u>985,455</u>	<u>4,281,738</u>
OTHER FINANCING SOURCES/(USES):					
33 TRANSFERS IN	3,730,637	310,886	1,600,064	1,289,178	1,433,130
34 TRANSFERS OUT	(8,723,908)	(726,992)	(5,999,434)	(5,272,441)	(6,253,667)
35 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(2,997,808)</u>	<u>(2,997,808)</u>	<u>(538,799)</u>
36 BEGINNING NET ASSETS (Notes 3 and 4)	<u>14,660,815</u>	<u>14,660,815</u>	<u>14,660,815</u>	<u>0</u>	<u>14,217,465</u>
37 ENDING NET ASSETS (Notes 1 and 2)	<u>\$14,660,815</u>	<u>\$14,660,815</u>	<u>\$11,663,007</u>	<u>(\$2,997,808)</u>	<u>\$13,678,666</u>

Note 1: Total encumbrances included in the reported expenditures are \$331,978.

Note 2: This presentation includes Fund 100A restricted reserves of \$9,418,000.

Note 3: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 4: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2008 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$823	\$823	\$1,694
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	4,070	4,070	4,842
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,893</u>	<u>4,893</u>	<u>6,536</u>
EXPENDITURES:					
6 General Government	0	0	104,534	(104,534)	239,452
7 Public Works	0	0	15,592	(15,592)	17,879
8 Parks and Recreation	0	0	9,468	(9,468)	56,297
9 Fire	0	0	0	0	0
10 Police	0	0	0	0	0
11 Housing	0	0	29,589	(29,589)	140,709
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>159,183</u>	<u>(159,183)</u>	<u>454,336</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(154,290)	(154,290)	(447,800)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	5,899,016	5,899,016	4,982,285
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	5,744,726	5,744,726	4,534,485
17 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>2,334,513</u>	<u>2,334,513</u>	<u>2,774,158</u>
18 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$8,079,239</u>	<u>\$8,079,239</u>	<u>\$7,308,643</u>

Note 1: As of January 31, 2009, fund balance is composed of 205 projects utilizing full fund balance.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jan 31, 2008 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$4,715,800	\$392,983	\$58,484	(\$334,499)	\$57,744
2 Intergovernmental	8,600,000	716,667	686,888	(29,778)	677,358
3 Charges for services	35,000	2,917	280	(2,637)	
4 Investment income	51,323	4,277	4,405	128	
5 Miscellaneous	32,400	2,700	0	(2,700)	25
6 TOTAL REVENUES	<u>13,434,523</u>	<u>1,119,544</u>	<u>750,058</u>	<u>(369,486)</u>	<u>735,126</u>
EXPENDITURES:					
Public Works:					
7 General Administration	686,572	57,214	94,411	(37,197)	59,576
8 Operations Administration	472,994	39,416	34,299	5,117	82,965
9 Street & Drainage Maintenance	5,233,878	436,157	389,471	46,686	269,730
10 Storm Drainage Maintenance	667,443	55,620	54,864	756	72,003
11 Work Pool	105,023	8,752	6,324	2,428	3,342
12 Resource Control & Scheduling	325,706	27,142	26,629	513	15,582
13 Control Devices	810,938	67,578	39,660	27,918	30,309
14 Signals	699,685	58,307	77,354	(19,047)	48,009
15 Parking Meters	90,844	7,570	6,558	1,012	5,183
16 Civil Engineering	1,448,197	120,683	117,359	3,324	89,360
17 Traffic Engineering	3,358,693	279,891	459,532	(179,641)	294,475
18 Parking Enforcement	220,968	18,414	15,382	3,032	23,836
19 TOTAL EXPENDITURES	<u>14,120,941</u>	<u>1,176,745</u>	<u>1,321,843</u>	<u>(145,098)</u>	<u>994,370</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(686,418)	(57,201)	(571,785)	(514,584)	(259,244)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,247,981	103,998	878,385	774,387	878,385
22 Transfers Out	(561,563)	(46,797)	(561,563)	(514,766)	(461,563)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(254,963)	(254,963)	157,578
24 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>3,726,173</u>	<u>3,726,173</u>	<u>3,726,173</u>	<u>0</u>	<u>3,375,991</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$3,726,173</u>	<u>\$3,726,173</u>	<u>\$3,471,210</u>	<u>(\$254,963)</u>	<u>\$3,533,569</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2009 fund balance in Fund 205 is \$170,104.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
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>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	17,018	(17,018)	14,247
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>17,018</u>	<u>(17,018)</u>	<u>14,247</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(17,018)	(17,018)	(14,247)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	-	325,000
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(17,018)	(17,018)	310,753
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>187,122</u>	<u>187,122</u>	<u>133,440</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$170,104</u>	<u>\$170,104</u>	<u>\$444,193</u>

Note 1: As of January 31, 2009, special project commitments for 2 projects utilizing full fund balance.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	47	47	929
3 Miscellaneous	0	0	3,518	3,518	37,925
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,565</u>	<u>3,565</u>	<u>38,854</u>
EXPENDITURES:					
5 Police	0	0	199,435	(199,435)	146,213
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>199,435</u>	<u>(199,435)</u>	<u>146,213</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(195,870)	(195,870)	(107,359)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	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	(195,870)	(195,870)	(107,359)
11 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>371,822</u>	<u>371,822</u>	<u>317,120</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$175,952</u>	<u>\$175,952</u>	<u>\$209,760</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$12,978	\$12,978	\$21,568
2 Charges for services	0	0	151,166	151,166	169,577
3 Fines and fees	0	0	67,767	67,767	70,302
4 Interest income	0	0	(199)	(199)	0
5 Miscellaneous	0	0	138,821	138,821	89,722
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>370,533</u>	<u>370,533</u>	<u>351,169</u>
EXPENDITURES:					
7 General Government	0	0	185,863	(185,863)	95,039
8 Public Works	0	0	11,006	(11,006)	124,954
9 Parks and Recreation	0	0	66,897	(66,897)	287,577
10 Fire	0	0	35,568	(35,568)	318,465
11 Police	0	0	16,227	(16,227)	53,041
12 Housing	0	0	820	(820)	31,360
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>316,381</u>	<u>(316,381)</u>	<u>910,437</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	54,152	54,152	(559,268)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	58,665	58,665	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	112,817	112,817	(559,268)
18 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>2,416,171</u>	<u>2,416,171</u>	<u>2,399,772</u>
19 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,528,988</u>	<u>\$2,528,988</u>	<u>\$1,840,504</u>

Note 1: Fund balance is comprised of 78 special projects with appropriations totaling \$5,167,499 and 10 special projects with negative balances of \$2,641,032.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	4,130	4,130	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,130</u>	<u>4,130</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	0	0	27,087	(27,087)	59,574
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>27,087</u>	<u>(27,087)</u>	<u>59,574</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	(22,957)	(22,957)	(59,574)
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	0	0
7 Transfers Out	0	0	0	0	0
8 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(22,957)	(22,957)	(59,574)
9 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>1,344,261</u>	<u>1,344,261</u>	<u>1,406,571</u>
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,321,304</u>	<u>\$1,321,304</u>	<u>\$1,346,997</u>

Note 1: As of January 31, 2009, the fund balance has been allocated to 4 special projects.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended December 31, 2008
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2007 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$95,291	\$95,291	\$3,316,770
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,974	3,974	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>99,265</u>	<u>99,265</u>	<u>3,316,770</u>
EXPENDITURES:					
5 General Government	0	0	219,753	(219,753)	933,396
6 Public Works	0	0	1,114,192	(1,114,192)	3,701,001
7 Parks & Recreation	0	0	19,404	(19,404)	11,570
8 Fire	0	0	0	0	13,279
9 Police	0	0	104,191	(104,191)	62,865
10 Housing	0	0	0	0	28,848
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,457,540</u>	<u>(1,457,540)</u>	<u>4,750,959</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,358,276)	(1,358,276)	(1,434,189)
OTHER FINANCING SOURCES (USES):					
13 Transfers In	0	0	0	-	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,358,276)	(1,358,276)	(1,434,189)
16 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>(61,833)</u>	<u>(61,833)</u>	<u>(396)</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$1,420,108)</u>	<u>(\$1,420,108)</u>	<u>(\$1,434,586)</u>

Expenditures include:	
Expended	99,008
Encumbrances	<u>1,358,532</u>
	<u>\$ 1,457,540</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on March 31, 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$492	492	\$210,221
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>492</u>	<u>492</u>	<u>210,221</u>
EXPENDITURES:					
5 Police	0	0	160,631	(160,631)	144,811
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>160,631</u>	<u>(160,631)</u>	<u>144,811</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(160,139)	(160,139)	65,410
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	(160,139)	(160,139)	65,410
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>(227,566)</u>	<u>(227,566)</u>	<u>806,062</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$387,705)</u>	<u>(\$387,705)</u>	<u>\$871,472</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$152,444	\$152,444	\$135,673
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>152,444</u>	<u>152,444</u>	<u>135,673</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	74,429	(74,429)	89,949
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>74,429</u>	<u>(74,429)</u>	<u>89,949</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	78,015	78,015	45,724
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	78,015	78,015	45,724
12 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>192,812</u>	<u>192,812</u>	<u>268,055</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$270,827</u>	<u>\$270,827</u>	<u>\$313,778</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$100,383	\$100,383	\$121,606
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>100,383</u>	<u>100,383</u>	<u>121,606</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	56,750	(56,750)	161,490
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>56,750</u>	<u>(56,750)</u>	<u>161,490</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	43,633	43,633	(39,884)
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	<u>0</u>	<u>0</u>	<u>43,633</u>	<u>43,633</u>	<u>(39,884)</u>
12 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>660,421</u>	<u>660,421</u>	<u>778,041</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$704,053</u>	<u>\$704,053</u>	<u>\$738,157</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$422	\$422	\$474
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>422</u>	<u>422</u>	<u>474</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,758	(1,758)	86,192
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,758</u>	<u>(1,758)</u>	<u>86,192</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,335)	(1,335)	(85,717)
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	<u>0</u>	<u>0</u>	<u>(1,335)</u>	<u>(1,335)</u>	<u>(85,717)</u>
13 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>176,879</u>	<u>176,879</u>	<u>190,241</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$175,543</u>	<u>\$175,543</u>	<u>\$104,523</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	15,706	15,706	0
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>15,706</u>	<u>15,706</u>	<u>0</u>
EXPENDITURES:					
5 General Government	0	0	23,916	(23,916)	103,222
6 Public Works	0	0	316,173	(316,173)	178,611
7 Parks and Recreation	0	0	96,663	(96,663)	278,259
8 Fire	0	0	750,525	(750,525)	189,094
9 Police	0	0	515,916	(515,916)	21,220
10 Housing	0	0	198,828	(198,828)	1,492
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,902,020</u>	<u>(1,902,020)</u>	<u>771,898</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,886,314)	(1,886,314)	(771,898)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,886,314)	(1,886,314)	(771,898)
16 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>5,458,338</u>	<u>5,458,338</u>	<u>3,196,617</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,572,024</u>	<u>\$3,572,024</u>	<u>\$2,424,719</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
1988 Capital Improvement Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,358	3,358	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,358</u>	<u>3,358</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	60,231	(60,231)	2,850
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>60,231</u>	<u>(60,231)</u>	<u>2,850</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(56,873)	(56,873)	(2,850)
OTHER FINANCING SOURCES (USES):					
9 Transfer 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>(56,873)</u>	<u>(56,873)</u>	<u>(2,850)</u>
12 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>1,156,163</u>	<u>1,156,163</u>	<u>1,330,385</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,099,291</u>	<u>\$1,099,291</u>	<u>\$1,327,535</u>

Note 1: As of January 31, 2009, the fund balance has been allocated to 8 special projects, including an infrastructure reserve in the amount of \$74,749.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
1995 Capital Improvement Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	129	129	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>129</u>	<u>129</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	6,327	(6,327)	1,327
6 Parks and Recreation	0	0	0	0	0
7 Fire	0	0	0	0	0
8 Housing	0	0	0	0	0
9 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,327</u>	<u>(6,327)</u>	<u>1,327</u>
10 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,198)	(6,198)	(1,327)
OTHER FINANCING SOURCES (USES):					
11 Transfer 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	(6,198)	(6,198)	(1,327)
14 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>38,746</u>	<u>38,746</u>	<u>47,181</u>
15 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$32,548</u>	<u>\$32,548</u>	<u>\$45,854</u>

Note 1: As of January 31, 2009, the fund balance has been allocated to 4 special projects, including an infrastructure reserve in the amount of \$12,985.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,817	3,817	1,520
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,817</u>	<u>3,817</u>	<u>1,520</u>
EXPENDITURES:					
5 Public Works	0	0	102,211	(102,211)	957,287
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>102,211</u>	<u>(102,211)</u>	<u>957,287</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(98,393)	(98,393)	(955,766)
OTHER FINANCING SOURCES (USES):					
9 Transfer 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	(98,393)	(98,393)	(955,766)
12 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>1,439,556</u>	<u>1,439,556</u>	<u>2,680,071</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,341,163</u>	<u>\$1,341,163</u>	<u>\$1,724,305</u>

Note 1: As of January 31, 2009, the fund balance has been allocated to 9 special projects, including an infrastructure reserve in the amount of \$206,092.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Issuance and Reserve Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Life to Date Revenues and Expenditures</u>
REVENUES:	
1 Interest Income	\$3,754,999
2 Miscellaneous	28,610
3 TOTAL REVENUES	<u>3,783,609</u>
 EXPENDITURES:	
4 Issuance Cost	969,184
5 Signs	16,856
6 TOTAL EXPENDITURES	<u>986,041</u>
7 REVENUES OVER (UNDER) EXPENDITURES	2,797,568
 OTHER FINANCING SOURCES (USES):	
8 Bond Proceeds	982,280
9 Transfers In	132,842
10 Transfers Out	<u>(3,906,765)</u>
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,925
12 BEGINNING FUND BALANCE	<u>0</u>
13 ENDING FUND BALANCE	<u><u>\$5,925</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Fire Department Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	<u>Life to Date Budget</u>	<u>Life to Date Revenues and Expenditures</u>	<u>Amount Remaining</u>	<u>Percentage Actual to Budget</u>
REVENUES:				
1 Miscellaneous	273,802	273,802	0	100.00%
2 TOTAL REVENUES	<u>273,802</u>	<u>273,802</u>	<u>0</u>	<u>100.00%</u>
EXPENDITURES:				
3 Fire Training Academy (Phase II)	6,348,408	6,344,985	3,423	99.95%
4 Renovations to Existing Fire Stations	6,232,941	6,199,887	33,053	99.47%
5 Emergency Generators for Fire Stations	599,893	599,893	-	100.00%
6 TOTAL EXPENDITURES	<u>13,181,242</u>	<u>13,144,766</u>	<u>36,476</u>	<u>99.72%</u>
7 REVENUES OVER (UNDER) EXPENDITURES	(12,907,440)	(12,870,964)	36,476	99.72%
OTHER FINANCING SOURCES (USES):				
8 Bond Proceeds	11,175,000	11,175,000	0	100.00%
9 Transfers In	1,865,282	1,865,282	0	100.00%
10 Transfers Out	(132,842)	(132,842)	0	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
11	0	36,476	36,476	-
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$36,476</u>	<u>\$36,476</u>	<u>-</u>
Expenditures include:				
Expended				
Encumbrances				
13,144,766				
<u>\$ 13,144,766</u>				

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Police Department Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Emergency Generators for Police Facilities	369,999	366,763	3,236	99.13%
4 Downtown Police Service Center	488,933	488,892	41	99.99%
5 Crime Detection Equipment	100,000	100,000	0	100.00%
6 Contingency	11,068		11,068	-
7 TOTAL EXPENDITURES	<u>970,000</u>	<u>955,655</u>	<u>14,345</u>	<u>98.52%</u>
8 REVENUES OVER (UNDER) EXPENDITURES	(970,000)	(955,655)	14,345	-
OTHER FINANCING SOURCES (USES):				
9 Bond Proceeds	850,000	850,000	0	100.00%
10 Transfers In	120,000	120,000	0	100.00%
11 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
12 EXPENDITURES AND OTHER FINANCING USES	0	14,345	14,345	-
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$14,345</u>	<u>\$14,345</u>	<u>-</u>

Expenditures include:

Expended	955,419
Encumbrances	237
	<u>\$ 955,655</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Police, Fire and Emergency Communication Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Police & Fire Radio System Improvements	8,275,000	8,275,000	0	100.00%
4 Early Warning System Improvements	1,700,154	1,700,154	0	100.00%
5 3-1-1 General Information Telephone System	1,099,663	1,099,663	0	100.00%
6 TOTAL EXPENDITURES	<u>11,074,818</u>	<u>11,074,818</u>	<u>0</u>	<u>100.00%</u>
7 REVENUES OVER (UNDER) EXPENDITURES	(11,074,818)	(11,074,818)	0	-
OTHER FINANCING SOURCES (USES):				
8 Bond Proceeds	10,925,000	10,925,000	0	100.00%
9 Transfers In	149,817	149,818	0	100.00%
10 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	(0)	0	-
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>-</u>

Expenditures include:

Expended	11,074,637
Encumbrances	<u>181</u>
	<u>\$11,074,818</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Street Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Street Resurfacing	8,302,349	8,302,349	0	100.00%
4 Street Reconstruction	11,536,724	11,449,796	86,929	99.25%
5 Traffic Signals	3,045,822	2,946,424	99,399	96.74%
6 Intersection Improvements	2,287,678	2,285,708	1,970	99.91%
7 Contingency	107,427	673	106,754	0.63%
8 TOTAL EXPENDITURES	<u>25,280,000</u>	<u>24,984,949</u>	<u>295,051</u>	<u>98.83%</u>
9 REVENUES OVER (UNDER) EXPENDITURES	(25,280,000)	(24,984,949)	295,051	-
OTHER FINANCING SOURCES (USES):				
10 Bond Proceeds	24,865,000	24,865,000	0	100.00%
11 Transfers In	415,000	455,000	40,000	109.64%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
12 EXPENDITURES AND OTHER FINANCING USES	0	335,051	335,051	-
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$335,051</u>	<u>\$335,051</u>	<u>-</u>

Expenditures include:

Expended	24,544,944
Encumbrances	440,005
	<u>\$24,984,949</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Drainage Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Auxor Lane/Coffer Lane	299,553	299,553	0	100.00%
4 Eagle Drive, Preston Drive, Duval Circle	373,571	373,571	0	100.00%
5 Gardner Road	503,895	503,895	0	100.00%
6 Mellwood Drive	426,958	426,958	0	100.00%
7 Pamela Drive	114,389	114,389	0	100.00%
8 Reck Road Culvert	177,410	177,410	0	100.00%
9 Stonewall (Spruce St. To Country Club Lane)	540,276	540,276	0	100.00%
10 Swaggerty Branch Drainage (Roosevelt to Wright Avenue)	1,468,258	1,468,258	0	100.00%
11 Warren Road and Yorkwood Drive Culverts	215,691	215,691	0	100.00%
12 TOTAL EXPENDITURES	<u>4,120,000</u>	<u>4,120,000</u>	<u>0</u>	<u>100.00%</u>
13 REVENUES OVER (UNDER) EXPENDITURES	(4,120,000)	(4,120,000)	0	-
OTHER FINANCING SOURCES (USES):				
14 Bond Proceeds	4,120,000	4,120,000	0	100.00%
15 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
16	0	0	0	-
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>

Expenditures include:

Expended	4,120,000
Encumbrances	<u>0</u>
	<u>\$4,120,000</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Parks & Recreational Improvement (Parks) Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Parks Capital Upgrades	2,120,011	2,034,931	85,080	95.99%
4 Southwest Community Center Expansion	1,286,735	1,278,919	7,816	99.39%
5 Parks Improvements and Soccer Fields	1,129,541	1,121,636	7,905	99.30%
6 Trail Development	2,140,146	2,122,006	18,141	99.15%
7 War Memorial Fitness Center Expansion	753,567	753,567	0	100.00%
8 Dunbar Community Center Expansion	2,160,000	2,160,000	0	100.00%
9 TOTAL EXPENDITURES	<u>9,590,000</u>	<u>9,471,058</u>	<u>118,942</u>	<u>98.76%</u>
10 REVENUES OVER (UNDER) EXPENDITURES	(9,590,000)	(9,471,058)	118,942	-
OTHER FINANCING SOURCES (USES):				
11 Bond Proceeds	9,200,000	9,200,000	0	100.00%
12 Transfers In	390,000	402,486	12,486	103.20%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
13 EXPENDITURES AND OTHER FINANCING USES	0	131,428	131,428	-
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$131,428</u>	<u>\$131,428</u>	<u>-</u>
Expenditures include:				
Expended	9,471,058			
Encumbrances	<u>0</u>			
	<u>\$9,471,058</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Parks & Recreational Improvement (Zoo) Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$2,615	\$2,615	\$0	100.00%
2 TOTAL REVENUES	<u>2,615</u>	<u>2,615</u>	<u>0</u>	<u>100.00%</u>
EXPENDITURES:				
3 Zoo Capital Upgrades	1,517,780	1,517,780	0	100.00%
4 Zoo Entry Plaza - Phase 1	1,781,918	1,780,298	1,620	99.91%
5 Zoo Restaurant - Lion House Conversion	1,497,097	1,497,097	0	100.00%
6 TOTAL EXPENDITURES	<u>4,796,794</u>	<u>4,795,174</u>	<u>1,620</u>	<u>99.97%</u>
7 REVENUES OVER (UNDER) EXPENDITURES	(4,794,179)	(4,792,559)	1,620	-
OTHER FINANCING SOURCES (USES):				
8 Bond Proceeds	4,600,000	4,600,000	0	100.00%
9 Transfers In	194,179	194,179	0	100.00%
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	1,620	1,620	-
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$1,620</u>	<u>\$1,620</u>	<u>-</u>
Expenditures include:				
Expended	4,611,953			
Encumbrances	<u>183,221</u>			
	<u>\$4,795,174</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
School Area Pedestrian Safety Improvement Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Bale Elementary	36,607	36,607	0	100.00%
4 Baseline Elementary	114,632	114,632	0	100.00%
5 Fair Park Elementary	54,683	54,683	0	100.00%
6 Forest Park Elementary	86,960	86,960	0	100.00%
7 Franklin Elementary	72,619	72,619	0	100.00%
8 Mabelvale Elementary	126,414	126,414	0	100.00%
9 Mabelvale Middle School	139,995	139,995	0	100.00%
10 Stephens Elementary	104,592	104,592	0	100.00%
11 Western Hills Elementary	134,494	134,494	0	100.00%
12 Otter Creek Elementary	36,991	36,991	0	100.00%
13 Forest Park Elementary Improvement	100,224	100,224	0	100.00%
14 David O Dodd Elementary	5,912	5,912	0	100.00%
15 Contingency	50,877	940	49,937	1.85%
16 TOTAL EXPENDITURES	<u>1,065,000</u>	<u>1,015,063</u>	<u>49,937</u>	<u>95.31%</u>
17 REVENUES OVER (UNDER) EXPENDITURES	(1,065,000)	(1,015,063)	49,937	-
OTHER FINANCING SOURCES (USES):				
18 Bond Proceeds	1,065,000	1,065,000	0	100.00%
19 Transfers Out	0	0	0	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
20 EXPENDITURES AND OTHER FINANCING USES	(0)	49,937	49,937	-
21 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
22 ENDING FUND BALANCE	<u>(\$0)</u>	<u>\$49,937</u>	<u>\$49,937</u>	<u>-</u>

Expenditures include:

Expended	1,015,063
Encumbrances	<u>0</u>
	<u>\$1,015,063</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Animal Services Improvement Bonds Fund
January 1, 2004 through January 31, 2009
(Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$75,000	\$75,000	\$0	100.00%
2 TOTAL REVENUES	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>100.00%</u>
EXPENDITURES:				
3 Animal Services Facility	1,995,000	1,911,107	83,893	95.79%
4 TOTAL EXPENDITURES	<u>1,995,000</u>	<u>1,911,107</u>	<u>83,893</u>	<u>95.79%</u>
5 REVENUES OVER (UNDER) EXPENDITURES	(1,920,000)	(1,836,107)	83,893	-
OTHER FINANCING SOURCES (USES):				
6 Bond Proceeds	1,200,000	1,200,000	0	100.00%
7 Transfers In	720,000	720,000	0	100.00%
8 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
9 EXPENDITURES AND OTHER FINANCING USES	0	83,893	83,893	-
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
11 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$83,893</u></u>	<u><u>\$83,893</u></u>	<u><u>-</u></u>

Expenditures include:

Expended	1,911,107
Encumbrances	<u>0</u>
	<u><u>\$1,911,107</u></u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Bonds
 Robinson & Statehouse Convention Centers Improvement Fund
 January 1, 2004 through January 31, 2009
 (Unaudited)

	Life to Date <u>Budget</u>	Life to Date Revenues and <u>Expenditures</u>	Amount <u>Remaining</u>	Percentage Actual to <u>Budget</u>
REVENUES:				
1 Miscellaneous	\$0	\$0	\$0	-
2 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENDITURES:				
3 Robinson Center	500,000	500,000	0	100.00%
4 Statehouse Convention Center	500,000	493,621	6,379	98.72%
5 TOTAL EXPENDITURES	<u>1,000,000</u>	<u>993,621</u>	<u>6,379</u>	<u>99.36%</u>
6 REVENUES OVER (UNDER) EXPENDITURES	(1,000,000)	(993,621)	6,379	-
OTHER FINANCING SOURCES (USES):				
7 Bond Proceeds	1,000,000	1,000,000	0	100.00%
8 Transfers Out	0	0	0	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
9 EXPENDITURES AND OTHER FINANCING USES	0	6,379	6,379	-
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$6,379</u>	<u>\$6,379</u>	<u>-</u>
Expenditures include:				
Expended	993,621			
Encumbrances	<u>0</u>			
	<u>\$993,621</u>			

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Library Improvement Bond
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2008 <u>Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$16,426
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,426</u>
EXPENDITURES:					
4 General Government	0	0	0	(0)	5,858
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>5,858</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	10,569
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
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	0	0	10,569
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>5,078,057</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$201</u>	<u>\$201</u>	<u>\$5,088,626</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
2008 Library Improvement Bond
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2008 <u>Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$255	\$255	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>255</u>	<u>255</u>	<u>0</u>
EXPENDITURES:					
4 General Government	0	0	316,865	(316,865)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>316,865</u>	<u>(316,865)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(316,610)	(316,610)	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
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	(316,610)	(316,610)	0
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>781,703</u>	<u>781,703</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$465,093</u>	<u>\$465,093</u>	<u>\$0</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
1998 Infrastructure Debt Service Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,434,988	\$1,434,988	\$1,439,788
2 Interest income	0	0	5,788	5,788	88
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,440,776</u>	<u>1,440,776</u>	<u>1,439,876</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
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	1,440,776	1,440,776	1,439,876
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 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer 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	1,440,776	1,440,776	1,439,876
15 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>10,011</u>	<u>10,011</u>	<u>12,440</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,450,787</u>	<u>\$1,450,787</u>	<u>\$1,452,315</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 2002 CIP Junior Lien Bonds Debt Service Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$318,448	\$318,448	\$315,448
2 Interest income	<u>0</u>	<u>0</u>	<u>1,344</u>	<u>1,344</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,792</u>	<u>319,792</u>	<u>315,448</u>
EXPENDITURES:					
4 Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	319,792	319,792	315,448
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	319,792	319,792	315,448
10 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>22,518</u>	<u>22,518</u>	<u>17,733</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$342,309</u>	<u>\$342,309</u>	<u>\$333,181</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jan 31, 2008 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	133,102	133,102	94,193
2 Interest Income	0	0	30,848	30,848	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>163,951</u>	<u>163,951</u>	<u>94,193</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	163,951	163,951	94,193
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	163,951	163,951	94,193
12 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>10,852,218</u>	<u>10,852,218</u>	<u>10,243,324</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,016,169</u>	<u>\$11,016,169</u>	<u>\$10,337,517</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Library Improvement Bonds Debt Service Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$48,267	\$48,267	\$12,189
2 Interest Income	0	0	73	73	2,441
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>48,340</u>	<u>48,340</u>	<u>14,630</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	48,340	48,340	14,630
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
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	48,340	48,340	14,630
11 BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>1,826,397</u>	<u>1,826,397</u>	<u>1,799,148</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,874,737</u>	<u>\$1,874,737</u>	<u>\$1,813,778</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
2008 Library Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Interest Income	<u>0</u>	<u>0</u>	<u>7,293</u>	<u>7,293</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,293</u>	<u>7,293</u>	<u>0</u>
EXPENDITURES:					
Debt Service	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>
REVENUES OVER (UNDER) EXPENDITURES	0	0	7,293	7,293	0
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	7,293	7,293	0
BEGINNING FUND BALANCE (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>18,704</u>	<u>18,704</u>	<u>0</u>
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$25,997</u>	<u>\$25,997</u>	<u>\$0</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$9,965,334	\$830,445	\$751,444	(\$79,001)	\$708,049
2 Interest Income	0	0	1,973	1,973	0
3 TOTAL OPERATING REVENUES	<u>9,965,334</u>	<u>830,445</u>	<u>753,417</u>	<u>(77,028)</u>	<u>708,049</u>
OPERATING EXPENSES:					
4 Personnel Services	2,937,428	244,786	245,925	(1,140)	139,174
5 Supplies and materials	5,197,254	433,105	167,691	265,414	221,867
6 Services and other expenses	1,405,608	117,134	75,324	41,810	67,671
7 Repairs and maintenance	161,500	13,458	0	13,458	323
8 Capital outlay	9,000	750	0	750	0
9 Depreciation and amortization	254,544	21,212	16,350	4,862	16,936
10 TOTAL OPERATING EXPENSES	<u>9,965,334</u>	<u>830,445</u>	<u>505,290</u>	<u>325,155</u>	<u>445,970</u>
11 OPERATING INCOME/(LOSS)	(0)	(0)	248,127	248,127	262,079
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	40,000	3,333	0	(3,333)	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>40,000</u>	<u>3,333</u>	<u>248,127</u>	<u>244,794</u>	<u>262,079</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(6,617)	(551)	(6,617)	(6,066)	(89,950)
20 NET INCOME/(LOSS)	<u>33,383</u>	<u>2,782</u>	<u>241,510</u>	<u>238,728</u>	<u>172,128</u>
21 BEGINNING NET ASSETS (Notes 1 and 2)	<u>2,515,757</u>	<u>2,515,757</u>	<u>2,515,757</u>	<u>0</u>	<u>4,064,550</u>
22 ENDING NET ASSETS	<u>\$2,549,140</u>	<u>\$2,518,539</u>	<u>\$2,757,267</u>	<u>\$238,728</u>	<u>\$4,236,678</u>

Analysis of Fund Equity

Cash	
Operating	\$403,464
Debt Reserve	
Receivable	9,155
Inventory	383,127
Capital Assets, net	1,749,992
Other Assets	424,548
Liabilities	<u>(213,018)</u>
Fund Equity	<u>\$2,757,267</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,385,110	\$115,426	\$105,504	(\$9,922)	\$135,507
2 Other	20,000	1,667	0	(1,667)	0
3 TOTAL OPERATING REVENUES	<u>1,405,110</u>	<u>117,093</u>	<u>105,504</u>	<u>(11,588)</u>	<u>135,507</u>
OPERATING EXPENSES:					
4 Personnel Services	606,942	50,579	52,225	(1,646)	28,460
5 Supplies and materials	35,423	2,952	1,080	1,872	1,601
6 Services and other expenses	573,292	47,774	35,569	12,206	48,003
7 Repairs and maintenance	18,322	1,527	1,051	476	1,294
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	25,621	2,135	2,116	19	545
10 TOTAL OPERATING EXPENSES	<u>1,259,600</u>	<u>104,967</u>	<u>92,041</u>	<u>12,926</u>	<u>79,903</u>
11 OPERATING INCOME/(LOSS)	145,510	12,126	13,463	1,337	55,604
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>145,510</u>	<u>12,126</u>	<u>13,463</u>	<u>1,337</u>	<u>55,604</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(239,761)	(19,980)	(19,980)	0	(25,261)
20 NET INCOME/(LOSS)	<u>(94,251)</u>	<u>(7,854)</u>	<u>(6,517)</u>	<u>1,337</u>	<u>30,343</u>
21 BEGINNING NET ASSETS (Notes 1 and 2)	<u>(426,740)</u>	<u>(426,740)</u>	<u>(426,740)</u>	<u>0</u>	<u>(395,776)</u>
22 ENDING NET ASSETS	<u>(\$520,991)</u>	<u>(\$434,595)</u>	<u>(\$433,257)</u>	<u>\$1,337</u>	<u>(\$365,433)</u>

Analysis of Fund Equity	
Cash	
Operating	(\$508,630)
Debt Reserve	
Receivable	-
Inventory	
Capital Assets, net	188,767
Other Assets	
Liabilities	<u>(113,395)</u>
Fund Equity	<u>(\$433,257)</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$16,505,071	\$1,375,423	1,337,169	(\$38,254)	1,287,547
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>16,505,071</u>	<u>1,375,423</u>	<u>1,337,169</u>	<u>(38,254)</u>	<u>1,287,547</u>
OPERATING EXPENSES:					
4 Personnel Services	4,409,197	367,433	380,018	(12,584)	228,619
5 Supplies and materials	1,685,007	140,417	29,560	110,858	27,807
6 Services and other expenses	2,658,444	221,537	80,475	141,062	48,705
7 Repairs and maintenance	2,157,867	179,822	175,298	4,524	136,222
8 Closure & Postclosure Costs	312,145	26,012	0	26,012	25,726
9 Capital outlay	15,000	1,250	0	1,250	0
10 Depreciation and amortization	2,133,149	177,762	139,200	38,563	190,521
11 TOTAL OPERATING EXPENSES	<u>13,370,809</u>	<u>1,114,234</u>	<u>804,550</u>	<u>309,684</u>	<u>657,600</u>
12 OPERATING INCOME/(LOSS)	<u>3,134,262</u>	<u>261,189</u>	<u>532,619</u>	<u>271,430</u>	<u>629,948</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	555,783	46,315	27,542	(18,773)	8,727
14 Grants received	0	0	0	0	0
15 Interest expense	(810,003)	(67,500)	(74,264)	(6,763)	(88,093)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	82,500	6,875	0	(6,875)	0
18 Other, net	(67,449)	(5,621)	(5,072)	549	0
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,895,093</u>	<u>241,258</u>	<u>480,826</u>	<u>239,568</u>	<u>550,582</u>
OPERATING TRANSFERS:					
20 Bond transfers in	0	0	0	0	0
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(4,416,949)	(368,079)	(2,506,157)	(2,138,078)	(1,414,158)
23 NET INCOME/(LOSS)	<u>(1,521,856)</u>	<u>(126,821)</u>	<u>(2,025,331)</u>	<u>(1,898,510)</u>	<u>(863,576)</u>
24 BEGINNING NET ASSETS (Notes 1 and 2)	<u>18,359,100</u>	<u>18,359,100</u>	<u>18,359,100</u>	<u>0</u>	<u>17,811,414</u>
25 ENDING NET ASSETS	<u>\$16,837,244</u>	<u>\$18,232,278</u>	<u>\$16,333,768</u>	<u>(\$1,898,510)</u>	<u>\$16,947,838</u>

Analysis of Fund Equity

Cash	
Operating	\$8,168,624
Debt Reserve	5,260,568
Receivable	2,539,566
Inventory	
Capital Assets, net	21,876,246
Other Assets	947,281
Liabilities	<u>(22,458,517)</u>
Fund Equity	<u>16,333,768</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$439,823	\$36,652	\$9,326	(\$27,326)	\$18,608
2 Other	0	0	0	0	11
3 TOTAL OPERATING REVENUES	<u>439,823</u>	<u>36,652</u>	<u>9,326</u>	<u>(27,326)</u>	<u>18,619</u>
OPERATING EXPENSES:					
4 Personnel Services	341,889	28,491	37,614	(9,123)	17,609
5 Supplies and materials	25,532	2,128	198	1,929	1,326
6 Services and other expenses	284,734	23,728	729	22,999	3,967
7 Repairs and maintenance	98,966	8,247	666	7,581	19,415
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	98,641	8,220	8,125	95	8,017
10 TOTAL OPERATING EXPENSES	<u>849,762</u>	<u>70,814</u>	<u>47,332</u>	<u>23,481</u>	<u>50,333</u>
11 OPERATING INCOME/(LOSS)	<u>(409,939)</u>	<u>(34,162)</u>	<u>(38,006)</u>	<u>(3,845)</u>	<u>(31,714)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	250,000	20,833	0	(20,833)	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	300	25	500	475	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(159,639)</u>	<u>(13,303)</u>	<u>(37,506)</u>	<u>(24,203)</u>	<u>(31,714)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	256,580	21,382	21,382	0	21,382
20 Operating transfers out	(96,941)	(8,078)	(14,480)	(6,401)	(23,273)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(30,605)</u>	<u>(30,605)</u>	<u>(33,605)</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>2,723,519</u>	<u>2,723,519</u>	<u>2,723,519</u>	<u>0</u>	<u>3,306,447</u>
23 ENDING NET ASSETS	<u>\$2,723,519</u>	<u>\$2,723,519</u>	<u>\$2,692,914</u>	<u>(\$30,605)</u>	<u>\$3,272,842</u>

Analysis of Fund Equity	
Cash	
Operating	(\$2,332,606)
Debt Reserve	
Receivable	14,294
Inventory	
Capital Assets, net	5,070,383
Other Assets	
Liabilities	<u>(59,157)</u>
Fund Equity	<u><u>2,692,914</u></u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Recreation Services Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Other	0	0	0	0	2,498
3 TOTAL OPERATING REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,498</u>
OPERATING EXPENSES:					
4 Personnel Services	0	0	0	0	0
5 Supplies and materials	0	0	0	0	0
6 Services and other expenses	0	0	0	0	221
7 Utilities	0	0	0	0	0
8 Repairs and maintenance	0	0	0	0	0
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	0	0	14	(14)	14
11 TOTAL OPERATING EXPENSES	<u>0</u>	<u>0</u>	<u>14</u>	<u>(14)</u>	<u>235</u>
12 OPERATING INCOME/(LOSS)	0	0	(14)	(14)	2,263
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	0	0	(1,320)	(1,320)	5,867
14 Grants received	0	0	0	0	0
15 Interest expense	0	0	(59,689)	(59,689)	(64,914)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	0	0	(915)	(915)	(1,301)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(61,937)</u>	<u>(61,937)</u>	<u>(58,085)</u>
OPERATING TRANSFERS:					
20 Operating transfers in	0	0	211,552	211,552	132,969
21 Operating transfers out	0	0	0	0	0
22 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>149,615</u>	<u>149,615</u>	<u>74,884</u>
23 BEGINNING NET ASSETS (Notes 1 and 2)	<u>0</u>	<u>0</u>	<u>888,931</u>	<u>888,931</u>	<u>294,271</u>
24 ENDING NET ASSETS	<u>\$0</u>	<u>\$0</u>	<u>1,038,546</u>	<u>\$1,038,546</u>	<u>369,155</u>

Analysis of Fund Equity

Cash	
Operating	(\$303,591)
Debt Reserve	2,738,193
Receivable	1
Inventory	0
Capital Assets, net	10,916,644
Other Assets	36,136
Liabilities	<u>(12,348,837)</u>
Fund Equity	<u>1,038,546</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Zoo Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$3,554,213	\$296,184	\$78,121	(\$218,063)	\$30,455
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>3,554,213</u>	<u>296,184</u>	<u>78,121</u>	<u>(218,063)</u>	<u>30,455</u>
OPERATING EXPENSES:					
4 Personnel Services	2,488,004	207,334	213,692	(6,358)	117,596
5 Supplies and materials	835,212	69,601	18,711	50,890	19,451
6 Services and other expenses	1,081,767	90,147	42,357	47,790	44,367
7 Repairs and maintenance	186,833	15,569	10,033	5,537	11,652
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	260,186	21,682	22,206	(523)	12,988
10 TOTAL OPERATING EXPENSES	<u>4,852,002</u>	<u>404,334</u>	<u>306,998</u>	<u>97,335</u>	<u>206,053</u>
11 OPERATING INCOME/(LOSS)	<u>(1,297,789)</u>	<u>(108,149)</u>	<u>(228,877)</u>	<u>(120,728)</u>	<u>(175,599)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	1	1	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,297,789)</u>	<u>(108,149)</u>	<u>(228,876)</u>	<u>(120,727)</u>	<u>(175,599)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	1,756,734	146,395	559,664	413,269	559,664
20 Operating transfers out	(458,945)	(38,245)	(86,153)	(47,908)	(31,939)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>244,635</u>	<u>244,635</u>	<u>352,126</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>5,706,563</u>	<u>5,706,563</u>	<u>5,706,563</u>	<u>0</u>	<u>1,641,787</u>
23 ENDING NET ASSETS	<u><u>\$5,706,563</u></u>	<u><u>\$5,706,563</u></u>	<u><u>\$5,951,197</u></u>	<u><u>\$244,635</u></u>	<u><u>\$1,993,912</u></u>

Analysis of Fund Equity

Cash	
Operating	(\$2,484,862)
Debt Reserve	0
Receivable	0
Inventory	132,354
Capital Assets, net	8,554,670
Other Assets	0
Liabilities	(250,965)
Fund Equity	<u><u>\$5,951,197</u></u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Zoo Special Projects Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	(314)	(314)	36
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(314)</u>	<u>(314)</u>	<u>36</u>
EXPENDITURES:					
4 Zoo	0	0	55,157	(55,157)	3,608
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>55,157</u>	<u>(55,157)</u>	<u>3,608</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(55,471)	(55,471)	(3,572)
OTHER FINANCING SOURCES (USES):					
7 Interest income	0	0	0	0	0
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	(55,471)	(55,471)	(3,572)
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>657,612</u>	<u>657,612</u>	<u>558,114</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$602,141</u>	<u>\$602,141</u>	<u>\$554,542</u>

Note 1: As of January 31, 2009, the fund balance is composed of 13 projects.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Golf Course Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jan 31, 2008 <u>Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$2,011,578	\$167,632	\$53,877	(\$113,755)	\$39,977
2 Other	0	0	0	0	25
3 TOTAL OPERATING REVENUES	<u>2,011,578</u>	<u>167,632</u>	<u>53,877</u>	<u>(113,755)</u>	<u>40,002</u>
OPERATING EXPENSES:					
4 Personnel Services	1,244,145	103,679	104,207	(528)	60,699
5 Supplies and materials	184,670	15,389	5,252	10,137	1,271
6 Services and other expenses	591,071	49,256	51,057	(1,801)	102,727
7 Repairs and maintenance	211,716	17,643	5,928	11,715	7,214
8 Capital outlay	0	0	-	0	-
9 Depreciation and amortization	151,602	12,634	12,743	(110)	7,762
10 TOTAL OPERATING EXPENSES	<u>2,383,204</u>	<u>198,600</u>	<u>179,187</u>	<u>19,413</u>	<u>179,673</u>
11 OPERATING INCOME/(LOSS)	<u>(371,626)</u>	<u>(30,969)</u>	<u>(125,310)</u>	<u>(94,341)</u>	<u>(139,671)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	(797)	(797)	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	(12)	(12)	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(371,626)</u>	<u>(30,969)</u>	<u>(126,119)</u>	<u>(95,150)</u>	<u>(139,671)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	990,861	82,572	82,572	0	50,750
20 Operating transfers out	(619,235)	(51,603)	(59,811)	(8,208)	(45,465)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(103,358)</u>	<u>(103,358)</u>	<u>(134,386)</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>(1,015,695)</u>	<u>(1,015,695)</u>	<u>(1,015,695)</u>	<u>0</u>	<u>(135,862)</u>
23 ENDING NET ASSETS	<u>(\$1,015,695)</u>	<u>(\$1,015,695)</u>	<u>(\$1,119,052)</u>	<u>(\$103,358)</u>	<u>(\$270,247)</u>

Analysis of Fund Equity

Cash	
Operating	(\$4,156,258)
Debt Reserve	
Receivable	0
Inventory	
Capital Assets, net	3,375,891
Other Assets	
Liabilities	<u>(338,685)</u>
Fund Equity	<u>(\$1,119,052)</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Jim Dailey Fitness and Aquatics Center Fund
For the Period Ended January 31, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jan 31, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$809,609	\$67,467	\$69,332	\$1,864	\$51,455
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>809,609</u>	<u>67,467</u>	<u>69,332</u>	<u>1,864</u>	<u>51,455</u>
OPERATING EXPENSES:					
4 Personnel Services	600,236	50,020	43,775	6,245	21,607
5 Supplies and materials	56,816	4,735	1,213	3,522	534
6 Services and other expenses	169,258	14,105	7,402	6,703	9,461
7 Repairs and maintenance	32,683	2,724	268	2,455	275
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	173,314	14,443	14,550	(107)	12,889
10 TOTAL OPERATING EXPENSES	<u>1,032,307</u>	<u>86,026</u>	<u>67,208</u>	<u>18,818</u>	<u>44,766</u>
11 OPERATING INCOME/(LOSS)	<u>(222,698)</u>	<u>(18,558)</u>	<u>2,124</u>	<u>20,682</u>	<u>6,689</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	18,500	1,542	1,515	(26)	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	200	17	0	(17)	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(203,998)</u>	<u>(17,000)</u>	<u>3,639</u>	<u>20,639</u>	<u>6,689</u>
OPERATING TRANSFERS:					
19 Operating transfers in	369,775	30,815	30,815	0	30,815
20 Operating transfers out	(165,777)	(13,815)	(92,007)	(78,192)	(73,190)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(57,553)</u>	<u>(57,553)</u>	<u>(35,686)</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>3,454,257</u>	<u>3,454,257</u>	<u>3,454,257</u>	<u>0</u>	<u>2,815,058</u>
23 ENDING NET ASSETS	<u>\$3,454,257</u>	<u>\$3,454,257</u>	<u>\$3,396,704</u>	<u>(\$57,553)</u>	<u>\$2,779,372</u>

Analysis of Fund Equity	
Cash	
Operating	586,827
Debt Reserve	
Receivable	
Inventory	
Capital Assets, net	2,919,964
Other Assets	
Liabilities	(110,086)
Fund Equity	<u>\$3,396,704</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
Concessions Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$65,009	\$5,417	\$2,467	(\$2,951)	\$1,831
2 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL OPERATING REVENUES	<u>65,009</u>	<u>5,417</u>	<u>2,467</u>	<u>(2,951)</u>	<u>1,831</u>
OPERATING EXPENSES:					
4 Personnel Services	61,292	5,108	6,279	(1,171)	3,522
5 Supplies and materials	38,157	3,180	49	3,131	861
6 Services and other expenses	8,700	725	111	614	302
7 Repairs and maintenance	5,903	492	317	175	316
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 TOTAL OPERATING EXPENSES	<u>114,052</u>	<u>9,504</u>	<u>6,755</u>	<u>2,749</u>	<u>5,001</u>
11 OPERATING INCOME/(LOSS)	<u>(49,043)</u>	<u>(4,087)</u>	<u>(4,288)</u>	<u>(201)</u>	<u>(3,171)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(49,043)</u>	<u>(4,087)</u>	<u>(4,288)</u>	<u>(201)</u>	<u>(3,171)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	49,043	4,087	4,087	0	4,087
20 Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(201)</u>	<u>(201)</u>	<u>916</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>(414,709)</u>	<u>(414,709)</u>	<u>(414,709)</u>	<u>0</u>	<u>(366,710)</u>
23 ENDING NET ASSETS	<u>(\$414,709)</u>	<u>(\$414,709)</u>	<u>(\$414,911)</u>	<u>(\$201)</u>	<u>(\$365,794)</u>

Analysis of Fund Equity

Cash	
Operating	(\$414,377)
Debt Reserve	
Receivable	
Inventory	
Capital Assets, net	2,363
Other Assets	
Liabilities	<u>(2,897)</u>
Fund Equity	<u>(\$414,911)</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$459,088	\$38,257	(\$11,534)	(\$49,792)	\$1,847
2 RiverMarket Parking	456,500	38,042	5,797	(32,244)	3,592
3 Business Licenses	270,330	22,528	0	(22,528)	264,863
4 Street Repairs	242,571	20,214	5,795	(14,419)	69,670
5 Parking Meters	480,000	40,000	34,846	(5,154)	37,799
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>1,908,489</u>	<u>159,041</u>	<u>34,903</u>	<u>(124,137)</u>	<u>377,771</u>
OPERATING EXPENSES:					
8 Statehouse Parking	332,691	27,724	27,724	(0)	0
9 RiverMarket Parking	453,910	37,826	31,692	6,133	84
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,186	18,349	18,349	(0)	18,349
12 TOTAL OPERATING EXPENSES	<u>1,006,787</u>	<u>83,899</u>	<u>77,766</u>	<u>6,133</u>	<u>18,433</u>
13 OPERATING INCOME/(LOSS)	<u>901,702</u>	<u>75,142</u>	<u>(42,862)</u>	<u>(118,004)</u>	<u>359,338</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	44,700	3,725	3,453	(272)	4,305
15 Debt Service	0	0	0	0	0
16 Interest expense	(539,665)	(44,972)	(48,402)	(3,430)	(52,309)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(37,141)	(3,095)	(2,702)	393	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>30,800</u>	<u>(90,513)</u>	<u>(121,313)</u>	<u>311,334</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(30,800)	0	30,800	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(90,513)</u>	<u>(90,513)</u>	<u>311,334</u>
24 BEGINNING NET ASSETS (Notes 1 and 2)	<u>65,656</u>	<u>65,656</u>	<u>65,656</u>	<u>0</u>	<u>17,981</u>
25 ENDING NET ASSETS	<u>\$65,656</u>	<u>\$65,656</u>	<u>(\$24,858)</u>	<u>(\$90,513)</u>	<u>\$329,315</u>

Analysis of Fund Equity	
Cash	
Operating	\$515,225
Debt Reserve	1,347,402
Receivable	182,141
Inventory	
Capital Assets, net	8,294,138
Other Assets	901,818
Liabilities	<u>(11,265,581)</u>
Fund Equity	<u>(24,858)</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$7,765	\$7,765	\$6,994
2	Plan members	0	0	7,765	7,765	6,994
3	General property taxes	0	0	111,735	111,735	105,765
4	State insurance turnback and guarantee fund	0	0	0	0	0
5	Other	0	0	29,366	29,366	43,554
6	Total Contributions	<u>0</u>	<u>0</u>	<u>156,632</u>	<u>156,632</u>	<u>163,308</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	(2,873,226)	(2,873,226)	(2,456,882)
8	Interest and dividends	0	0	87,758	87,758	246,673
9		0	0	(2,785,467)	(2,785,467)	(2,210,209)
10	Less investment expense	0	0	(62,004)	(62,004)	(81,749)
11	Net investment income (loss)	0	0	(2,847,471)	(2,847,471)	(2,291,958)
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,690,840)</u>	<u>(2,690,840)</u>	<u>(2,128,650)</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	674,734	674,734	870,082
14	Administrative expenses	0	0	3,335	(3,335)	1,504
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>678,069</u>	<u>(678,069)</u>	<u>871,586</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,368,909)</u>	<u>(3,368,909)</u>	<u>(3,000,236)</u>
17	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>53,934,412</u>	<u>53,934,412</u>	<u>69,248,737</u>
18	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$50,565,503</u>	<u>\$50,565,503</u>	<u>\$66,248,501</u>

Note 1: The net assets include \$25,046,436 held in the DROP (deferred retirement option program) account.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$14,827	\$14,827	\$6,851
2 Plan members	0	0	14,827	14,827	6,851
3 General property taxes	0	0	111,735	111,735	105,765
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	(18,660)	(18,660)	2,665
6 Total Contributions	<u>0</u>	<u>0</u>	<u>122,729</u>	<u>122,729</u>	<u>122,133</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(2,731,364)	(2,731,364)	(2,837,524)
8 Interest and dividends	0	0	149,045	149,045	109,322
9	0	0	(2,582,319)	(2,582,319)	(2,728,202)
10 Less investment expense	0	0	(83,094)	(83,094)	(104,586)
11 Net investment income (loss)	0	0	(2,665,413)	(2,665,413)	(2,832,788)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,542,684)</u>	<u>(2,542,684)</u>	<u>(2,710,655)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	754,410	754,410	617,963
14 Administrative expenses	0	0	1,907	(1,907)	118
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>756,317</u>	<u>(756,317)</u>	<u>618,080</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,299,001)</u>	<u>(3,299,001)</u>	<u>(3,328,735)</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>72,684,875</u>	<u>72,684,875</u>	<u>90,751,110</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$69,385,874</u>	<u>\$69,385,874</u>	<u>\$87,422,375</u>

Note 1: The net assets include \$10,274,222 held in the DROP (deferred retirement option program) account.

Note 2: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 3: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
 Monthly Financial Report
 Non-Uniform Defined Benefit Fund
 For the Period Ended January 31, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$305,877
2	Plan members	0	0	0	0
3	General property taxes	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0
5	Other	0	0	174	933
6	Total Contributions	<u>0</u>	<u>0</u>	<u>174</u>	<u>306,810</u>
Investment income (loss):					
7	Net increase (decrease) in fair value of investments	0	0	(455,965)	(538,834)
8	Interest and dividends	0	0	51,942	227,378
9		<u>0</u>	<u>0</u>	<u>(404,022)</u>	<u>(311,456)</u>
10	Less investment expense	0	0	(9,393)	0
11	Net investment income (loss)	0	0	(413,415)	(311,456)
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(413,241)</u>	<u>(4,646)</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	115,578	121,697
14	Administrative expenses	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>115,578</u>	<u>121,697</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(528,818)</u>	<u>(126,343)</u>
17	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,545,537</u>	<u>10,684,356</u>
18	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,016,719</u>	<u>\$10,558,012</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$100,454	\$100,454	\$90,478
2 Plan members	0	0	96,511	96,511	88,281
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	728	728	3,095
6 Total Contributions	<u>0</u>	<u>0</u>	<u>197,694</u>	<u>197,694</u>	<u>181,854</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(1,649,950)	(1,649,950)	(1,853,211)
8 Interest and dividends	0	0	202,183	202,183	787,786
9	0	0	(1,447,766)	(1,447,766)	(1,065,425)
10 Less investment expense	0	0	(37,662)	(37,662)	0
11 Net investment income (loss)	0	0	(1,485,428)	(1,485,428)	(1,065,425)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,287,734)</u>	<u>(1,287,734)</u>	<u>(883,571)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,120	3,120	133,868
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,120</u>	<u>(3,120)</u>	<u>133,868</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,290,854)</u>	<u>(1,290,854)</u>	<u>(1,017,439)</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>30,236,902</u>	<u>30,236,902</u>	<u>38,268,963</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$28,946,048</u>	<u>\$28,946,048</u>	<u>\$37,251,524</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 28, 2009.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended January 31, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jan 31, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	General property taxes	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0
5	Other	0	0	0	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7	Net increase (decrease) in fair value 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	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>0</u>	<u>0</u>
17	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>4,180,726</u>	<u>4,180,726</u>
18	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$4,180,726</u>	<u>\$5,967,644</u>

Note 1: The 2008 Beginning Net Assets reported is the December 31, 2007 audited amount.

Note 2: The 2009 Beginning Net Assets reported is the amount reflected on the December 31, 2008 preliminary year end close plus encumbrances as of the end of fiscal year 2008.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended January 31, 2009
(Unaudited)

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.

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.

Expenditures means decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental fund accounting.

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.

Fund Balance means the difference between assets and liabilities reported in the governmental fund. The Fund Balance is the excess of revenue or expenditures that has accumulated since the inception of the fund.

Note: The financials reports for all funds are prepared using the accrual basis of accounting.

SUMMARY OF BOND INDEBTEDNESS
For the month ended January 31, 2009

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/08</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2009</u>	<u>BONDS RETIRED 2009</u>	<u>PRINCIPAL BALANCE AT 01/31/09</u>	<u>INTEREST PAID IN 2009</u>
2004 Limited Tax Capital Improvement	Regions Bank (Paying Agent & Registrar)	\$70,635,000	4/1/2019	3.75%-4.00%	\$43,805,000	\$0	\$0	\$0	\$43,805,000	-
2007 Infrastructure Refunding		13,350,000	10/1/2019	4.0%-5.00%	12,280,000	0	0	0	12,280,000	-
2004 Library Refunding Bonds-Series A & B	Metropolitan Bank	25,000,000	3/1/2024	2.0%-4.35%	17,210,000	0	0	0	17,210,000	-
2008 Library Construction and Improvement Bonds	Metropolitan Bank	4,000,000	3/1/2028		4,000,000	0	0	0	4,000,000	-
2002 Junior Lien Revenue Bonds		3,630,000	10/1/2018	3.50%-4.65%	2,540,000	0	0	0	2,540,000	-
REVENUE BONDS										
1998A Parks and Recreation Bonds	Metropolitan Bank	16,405,000	1/1/2023	5.70%-5.80%	12,855,000	0	565,000	0	12,290,000	369,127.50
2002 Waste Disposal Revenue Bonds	Metropolitan Bank	27,330,000	5/1/2016	3.00% - 5.00%	14,545,000	0	0	0	14,545,000	-
2003 Capital Improvement and Refunding-Parking Projects	Metropolitan Bank	11,855,000	7/1/2028	1.50% - 5.30%	10,970,000	0	0	0	10,970,000	269,832.50
2007 Waste Disposal Revenue Bond		3,400,000	5/1/2022	5.30%-5.87%	3,255,000	0	0	0	3,255,000	-
TEMPORARY NOTE										
4th 2004 Temporary Note	Twin City Bank	4,215,000	9/8/2009	3.35%	899,378	0	0	0	899,378	-
5th 2005 Temporary Note	Bank of America	5,205,000	4/1/2010	3.55%	2,191,511	0	0	0	2,191,511	-
6th 2006 Temporary Note	Bank of America	6,550,000	4/1/2011	3.86%	4,077,798	0	0	0	4,077,798	-
7th 2007 Temporary Note	Suntrust	5,919,000	5/1/2012	3.79%	4,822,063	0	0	0	4,822,063	-
8th 2007 Temporary Note	Bank of America	1,372,000	6/28/2012	6.24%	1,129,751	0	0	0	1,129,751	-
9th 2008 Temporary Note		4,991,500			4,991,500	0	0	0	4,991,500	-
Grand Total		\$203,857,500			\$139,572,001	\$0	\$565,000	\$0	\$139,007,001	638,960.00