

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
REVENUES:					
1 General property taxes	\$16,116,102	\$2,686,017	\$1,001,268	(\$1,684,749)	\$380,434
2 Sales taxes	66,918,563	11,153,094	10,294,878	(858,215)	10,459,781
3 Licenses and permits	9,742,982	1,623,830	4,638,568	3,014,738	5,285,078
4 Intergovernmental	1,607,000	267,833	0	(267,833)	0
5 Charges for services	6,052,150	1,008,692	812,408	(196,283)	392,839
6 Fines and fees	3,742,381	623,730	621,589	(2,141)	531,946
7 Utility franchise fees	29,016,043	4,836,007	3,908,801	(927,206)	3,289,728
8 Investment income	108,050	18,008	19,599	1,590	27,343
9 Miscellaneous	416,058	69,343	54,669	(14,674)	128,534
10 TOTAL REVENUES	<u>133,719,329</u>	<u>22,286,555</u>	<u>21,351,781</u>	<u>(934,774)</u>	<u>\$20,495,681</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	22,772,931	3,795,489	2,768,201	1,027,287	2,667,707
12 Board of Directors	242,115	40,353	33,387	6,966	114,116
13 City Manager	0	0	0	0	13,488
14 Community Programs	351,742	58,624	57,384	1,240	71,051
15 City Attorney	1,613,644	268,941	239,095	29,846	252,360
16 Cable TV	0	0	0	0	3,064
17 District Court - First Division (Criminal)	1,287,863	214,644	202,910	11,734	214,181
18 District Court - Third Division (Environmental)	494,203	82,367	71,866	10,501	70,207
19 District Court - Second Division (Traffic)	1,214,993	202,499	189,553	12,946	178,395
20 Finance	2,710,242	451,707	359,818	91,889	434,841
21 Human Resources	1,439,379	239,897	210,476	29,420	202,271
22 Information Technology	3,125,224	520,871	471,009	49,861	562,397
23 Planning and Development	2,237,102	372,850	318,441	54,409	328,534
24 TOTAL GENERAL GOVERNMENT	<u>37,489,438</u>	<u>6,248,240</u>	<u>4,922,140</u>	<u>1,326,100</u>	<u>5,112,612</u>
25 PUBLIC WORKS	1,341,013	223,502	149,323	74,180	243,772
26 PARKS & RECREATION	7,655,020	1,275,837	1,098,975	176,862	1,046,642
27 FIRE	32,641,173	5,440,196	5,081,040	359,156	4,977,716
28 POLICE	48,767,494	8,127,916	8,208,041	(80,125)	7,378,476
29 HOUSING & NEIGHBORHOOD PROGRAMS	4,445,883	740,981	662,332	78,649	549,596
30 VACANCY SAVINGS	(3,613,963)	(602,327)	0	(602,327)	0
31 TOTAL EXPENDITURES	<u>128,726,058</u>	<u>21,454,343</u>	<u>20,121,850</u>	<u>1,332,493</u>	<u>19,308,814</u>
32 REVENUES OVER (UNDER) EXPENDITURES	<u>4,993,271</u>	<u>832,212</u>	<u>1,229,931</u>	<u>397,719</u>	<u>1,186,867</u>
OTHER FINANCING SOURCES/(USES):					
33 TRANSFERS IN	3,730,637	621,773	1,793,753	1,171,980	1,651,266
34 TRANSFERS OUT	(8,723,908)	(1,453,985)	(6,247,113)	(4,793,128)	(6,533,169)
35 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(3,223,429)</u>	<u>(3,223,429)</u>	<u>(3,695,036)</u>
36 BEGINNING NET ASSETS (Notes 3 and 4)	<u>14,640,057</u>	<u>14,640,057</u>	<u>14,640,057</u>	<u>0</u>	<u>14,217,465</u>
37 ENDING NET ASSETS (Notes 1 and 2)	<u>\$14,640,057</u>	<u>\$14,640,057</u>	<u>\$11,416,627</u>	<u>(\$3,223,429)</u>	<u>\$10,522,429</u>

Note 1: Total encumbrances included in the reported expenditures are \$264,715.

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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,915	\$1,915	\$2,898
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	97,006	97,006	9,732
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>98,921</u>	<u>98,921</u>	<u>12,630</u>
EXPENDITURES:					
6 General Government	0	0	443,260	(443,260)	645,586
7 Public Works	0	0	61,814	(61,814)	45,961
8 Parks and Recreation	0	0	22,015	(22,015)	82,277
9 Fire	0	0	0	0	0
10 Police	0	0	112	(112)	0
11 Housing	0	0	32,203	(32,203)	139,636
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>559,403</u>	<u>(559,403)</u>	<u>913,461</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(460,482)	(460,482)	(900,830)
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	5,438,534	5,438,534	4,081,455
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>\$7,773,047</u>	<u>\$7,773,047</u>	<u>\$6,855,612</u>

Note 1: As of February 28, 2009, fund balance is composed of 198 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 February 28, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2008 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$4,715,800	\$785,967	\$286,493	(\$499,474)	\$126,779
2 Intergovernmental	8,600,000	1,433,333	1,307,713	(125,620)	1,426,286
3 Charges for services	35,000	5,833	2,043	(3,791)	2,677
4 Investment income	51,323	8,554	9,011	457	16,534
5 Miscellaneous	32,400	5,400	0	(5,400)	2,248
6 TOTAL REVENUES	<u>13,434,523</u>	<u>2,239,087</u>	<u>1,605,259</u>	<u>(633,828)</u>	<u>1,574,524</u>
EXPENDITURES:					
Public Works:					
7 General Administration	686,572	114,429	142,383	(27,954)	129,738
8 Operations Administration	472,994	78,832	74,843	3,989	125,802
9 Street & Drainage Maintenance	5,233,878	872,313	747,740	124,573	748,939
10 Storm Drainage Maintenance	667,443	111,241	102,984	8,257	148,807
11 Work Pool	105,023	17,504	9,708	7,795	15,787
12 Resource Control & Scheduling	325,706	54,284	50,996	3,288	50,085
13 Control Devices	810,938	135,156	79,368	55,788	83,564
14 Signals	699,685	116,614	127,056	(10,442)	116,422
15 Parking Meters	90,844	15,141	12,337	2,803	14,334
16 Civil Engineering	1,448,197	241,366	310,232	(68,866)	250,008
17 Traffic Engineering	3,358,693	559,782	723,771	(163,989)	589,476
18 Parking Enforcement	220,968	36,828	28,149	8,679	40,520
19 TOTAL EXPENDITURES	<u>14,120,941</u>	<u>2,353,490</u>	<u>2,409,568</u>	<u>(56,077)</u>	<u>2,313,481</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(686,418)	(114,403)	(804,308)	(689,905)	(738,957)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,247,981	207,997	878,385	670,388	878,385
22 Transfers Out	561,563	93,594	(561,563)	(467,969)	(461,563)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,123,126	187,188	(487,486)	(487,486)	(322,135)
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>\$4,849,299</u>	<u>\$3,913,361</u>	<u>\$3,238,687</u>	<u>(\$487,486)</u>	<u>\$3,053,856</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 2009 fund balance in Fund 205 is \$155,689.

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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	31,433	(31,433)	36,111
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>31,433</u>	<u>(31,433)</u>	<u>36,111</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(31,433)	(31,433)	(36,111)
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	(31,433)	(31,433)	288,889
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>\$155,689</u>	<u>\$155,689</u>	<u>\$422,329</u>

Note 1: As of February 28, 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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	112	112	1,295
3 Miscellaneous	0	0	90,553	90,553	46,277
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>90,665</u>	<u>90,665</u>	<u>47,573</u>
EXPENDITURES:					
5 Police	0	0	169,736	(169,736)	180,884
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>169,736</u>	<u>(169,736)</u>	<u>180,884</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(79,071)	(79,071)	(133,312)
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	(79,071)	(79,071)	(133,312)
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>\$292,751</u>	<u>\$292,751</u>	<u>\$183,808</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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$22,048	\$22,048	\$24,608
2 Charges for services	0	0	240,332	240,332	248,641
3 Fines and fees	0	0	125,084	125,084	146,757
4 Interest income	0	0	3,119	3,119	11,060
5 Miscellaneous	0	0	238,398	238,398	152,420
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>628,981</u>	<u>628,981</u>	<u>583,484</u>
EXPENDITURES:					
7 General Government	0	0	288,327	(288,327)	258,154
8 Public Works	0	0	13,044	(13,044)	145,407
9 Parks and Recreation	0	0	139,432	(139,432)	424,685
10 Fire	0	0	45,843	(45,843)	289,532
11 Police	0	0	23,115	(23,115)	14,238
12 Housing	0	0	10,486	(10,486)	44,487
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>520,246</u>	<u>(520,246)</u>	<u>1,176,504</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	108,735	108,735	(593,020)
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	167,400	167,400	(593,020)
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>\$2,583,571</u>	<u>\$2,583,571</u>	<u>\$1,806,752</u>

Note 1: Fund balance is comprised of 78 special projects with appropriations totaling \$5,228,301 and 12 special projects with negative balances of \$2,641,495.

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
Infrastructure Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	7,070	7,070	10,330
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,070</u>	<u>7,070</u>	<u>10,330</u>
EXPENDITURES:					
4 Public Works	0	0	26,719	(26,719)	62,182
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>26,719</u>	<u>(26,719)</u>	<u>62,182</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	(19,648)	(19,648)	(51,852)
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	(19,648)	(19,648)	(51,852)
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>\$1,324,613</u>	<u>\$1,324,613</u>	<u>\$1,354,720</u>

Note 1: As of February 28, 2009, the fund balance has been allocated to 5 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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$656,625	\$656,625	\$4,585,764
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,037	5,037	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>661,662</u>	<u>661,662</u>	<u>4,585,764</u>
EXPENDITURES:					
5 General Government	0	0	412,520	(412,520)	1,118,678
6 Public Works	0	0	1,031,571	(1,031,571)	3,684,399
7 Parks & Recreation	0	0	19,942	(19,942)	11,570
8 Fire	0	0	0	0	15,862
9 Police	0	0	133,868	(133,868)	116,579
10 Housing	0	0	0	0	28,848
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,597,900</u>	<u>(1,597,900)</u>	<u>4,975,936</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(936,238)	(936,238)	(390,173)
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	(936,238)	(936,238)	(390,173)
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>(\$998,071)</u>	<u>(\$998,071)</u>	<u>(\$390,569)</u>

Expenditures include:
 Expended 419,041
 Encumbrances 1,178,859
\$ 1,597,900

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 May 12, 2009

City of Little Rock, Arkansas
 Monthly Financial Report
 Emergency 911 Fund
 For the Period Ended February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$119,464	119,464	\$277,065
2 Interest income	0	0	0	0	2,439
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>119,464</u>	<u>119,464</u>	<u>279,504</u>
EXPENDITURES:					
5 Police	0	0	320,456	(320,456)	259,037
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>320,456</u>	<u>(320,456)</u>	<u>259,037</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(200,992)	(200,992)	20,467
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	(200,992)	(200,992)	20,467
11 BEGINNING FUND BALANCE (Notes 1 and 2)	<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>(\$428,558)</u>	<u>(\$428,558)</u>	<u>\$826,529</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 February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$242,667	\$242,667	\$162,718
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>242,667</u>	<u>242,667</u>	<u>162,718</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	127,474	(127,474)	177,358
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>127,474</u>	<u>(127,474)</u>	<u>177,358</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	115,194	115,194	(14,640)
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	115,194	115,194	(14,640)
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>\$308,006</u>	<u>\$308,006</u>	<u>\$253,415</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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$255,906	\$255,906	\$258,975
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>255,906</u>	<u>255,906</u>	<u>258,975</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	133,501	(133,501)	297,243
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>133,501</u>	<u>(133,501)</u>	<u>297,243</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	122,405	122,405	(38,268)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	122,405	122,405	(38,268)
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>\$782,825</u>	<u>\$782,825</u>	<u>\$739,772</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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,823	\$4,823	\$24,270
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>4,823</u>	<u>4,823</u>	<u>24,270</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	12,260	(12,260)	37,780
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,260</u>	<u>(12,260)</u>	<u>37,780</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,436)	(7,436)	(13,510)
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>(7,436)</u>	<u>(7,436)</u>	<u>(13,510)</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>\$169,442</u>	<u>\$169,442</u>	<u>\$176,730</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 February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	27,212	27,212	23,582
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>27,212</u>	<u>27,212</u>	<u>23,582</u>
EXPENDITURES:					
5 General Government	0	0	24,425	(24,425)	100,845
6 Public Works	0	0	300,006	(300,006)	183,002
7 Parks and Recreation	0	0	98,288	(98,288)	192,429
8 Fire	0	0	750,000	(750,000)	192,634
9 Police	0	0	515,916	(515,916)	21,220
10 Housing	0	0	198,828	(198,828)	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,887,462</u>	<u>(1,887,462)</u>	<u>690,129</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,860,250)	(1,860,250)	(666,547)
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	(1,860,250)	(1,860,250)	(666,547)
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>\$3,598,088</u>	<u>\$3,598,088</u>	<u>\$2,530,070</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 February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,825	5,825	9,783
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,825</u>	<u>5,825</u>	<u>9,783</u>
EXPENDITURES:					
5 Public Works	0	0	57,418	(57,418)	3,750
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>57,418</u>	<u>(57,418)</u>	<u>3,750</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(51,593)	(51,593)	6,033
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	(51,593)	(51,593)	6,033
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>\$1,104,570</u>	<u>\$1,104,570</u>	<u>\$1,336,418</u>

Note 1: As of February 28, 2009, the fund balance has been allocated to 8 special projects, including an infrastructure reserve in the amount of \$77,216.

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
 1995 Capital Improvement Fund
 For the Period Ended February 28, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	217	217	347
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>217</u>	<u>217</u>	<u>347</u>
EXPENDITURES:					
5 Public Works	0	0	1,327	(1,327)	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>1,327</u>	<u>(1,327)</u>	<u>1,327</u>
10 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,110)	(1,110)	(980)
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	(1,110)	(1,110)	(980)
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>\$37,636</u>	<u>\$37,636</u>	<u>\$46,201</u>

Note 1: As of February 28, 2009, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$13,073.

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 Capital Improvement Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$30,908	\$30,908	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	6,963	6,963	17,514
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>37,871</u>	<u>37,871</u>	<u>17,514</u>
EXPENDITURES:					
5 Public Works	0	0	115,546	(115,546)	1,165,287
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>115,546</u>	<u>(115,546)</u>	<u>1,165,287</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(77,675)	(77,675)	(1,147,774)
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	(77,675)	(77,675)	(1,147,774)
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>\$1,361,882</u>	<u>\$1,361,882</u>	<u>\$1,532,297</u>

Note 1: As of February 28, 2009, the fund balance has been allocated to 6 special projects, including an infrastructure reserve in the amount of \$42,582.

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 February 28, 2009
 (Unaudited)

	<u>Life to Date Revenues and Expenditures</u>
REVENUES:	
1 Interest Income	\$3,757,741
2 Miscellaneous	28,610
3 TOTAL REVENUES	<u>3,786,351</u>
 EXPENDITURES:	
4 Issuance Cost	969,184
5 Signs	16,856
6 TOTAL EXPENDITURES	<u>986,041</u>
7 REVENUES OVER (UNDER) EXPENDITURES	2,800,311
 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	8,668
12 BEGINNING FUND BALANCE	<u>0</u>
13 ENDING FUND BALANCE	<u><u>\$8,668</u></u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Fire Department Improvement Fund
January 1, 2004 through February 28, 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	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)				
11 EXPENDITURES AND OTHER FINANCING USES	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	13,144,766			
Encumbrances	-			
	<u>\$ 13,144,766</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Police Department Improvement Fund
January 1, 2004 through February 28, 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	488,655	278	99.94%
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>955,419</u>	<u>14,582</u>	<u>98.50%</u>
8 REVENUES OVER (UNDER) EXPENDITURES	(970,000)	(955,419)	14,582	-
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	0	0	0	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
12 EXPENDITURES AND OTHER FINANCING USES	0	14,582	14,582	-
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$14,582</u>	<u>\$14,582</u>	<u>-</u>

Expenditures include:

Expended	955,419
Encumbrances	0
	<u>\$ 955,419</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Bonds
 Police, Fire and Emergency Communication Improvement Fund
 January 1, 2004 through February 28, 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	1,099,483	181	99.98%
6 TOTAL EXPENDITURES	<u>11,074,818</u>	<u>11,074,637</u>	<u>181</u>	<u>100.00%</u>
7 REVENUES OVER (UNDER) EXPENDITURES	(11,074,818)	(11,074,637)	181	-
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	181	181	-
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$181</u>	<u>\$181</u>	<u>-</u>
Expenditures include:				
Expended				
Encumbrances				
<u>\$11,074,637</u>				

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Street Improvement Fund
January 1, 2004 through February 28, 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	11,576,724	11,475,516	101,208	99.13%
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>25,320,000</u>	<u>25,010,670</u>	<u>309,330</u>	<u>98.78%</u>
9 REVENUES OVER (UNDER) EXPENDITURES	(25,320,000)	(25,010,670)	309,330	-
OTHER FINANCING SOURCES (USES):				
10 Bond Proceeds	24,865,000	24,865,000	0	100.00%
11 Transfers In	455,000	455,000	0	100.00%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)				
12 EXPENDITURES AND OTHER FINANCING USES	0	309,330	309,330	-
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$309,330</u>	<u>\$309,330</u>	<u>-</u>

Expenditures include:

Expended	24,545,194
Encumbrances	465,476
	<u>\$25,010,670</u>

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Drainage Improvement Fund
January 1, 2004 through February 28, 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 February 28, 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>	-
EXPENDITURES:				
3 Parks Capital Upgrades	2,120,011	2,107,044	12,967	99.39%
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	2,126,517	13,630	99.36%
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>9,547,682</u>	<u>42,318</u>	<u>99.56%</u>
10 REVENUES OVER (UNDER) EXPENDITURES	(9,590,000)	(9,547,682)	42,318	-
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	54,803	54,803	-
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$54,803</u>	<u>\$54,803</u>	<u>-</u>
Expenditures include:				
Expended	9,475,569			
Encumbrances	<u>72,113</u>			
	<u>\$9,547,682</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2004 Bonds
Parks & Recreational Improvement (Zoo) Fund
January 1, 2004 through February 28, 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 February 28, 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 February 28, 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 February 28, 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				
Encumbrances				
<u>\$993,621</u>				

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Library Improvement Bond
 For the Period Ended February 28, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$30,202
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,202</u>
EXPENDITURES:					
4 General Government	0	0	0	(0)	197,057
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>197,057</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(166,856)
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	(166,856)
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>\$4,911,202</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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$380	\$380	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>380</u>	<u>380</u>	<u>0</u>
EXPENDITURES:					
4 General Government	0	0	368,419	(368,419)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>368,419</u>	<u>(368,419)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(368,039)	(368,039)	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	(368,039)	(368,039)	0
11 BEGINNING FUND BALANCE (Note 2)	<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>\$413,664</u>	<u>\$413,664</u>	<u>\$0</u>

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

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
2007 Infrastructure Debt Service Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,434,988	\$1,434,988	\$1,439,788
2 Interest income	0	0	8,881	8,881	7,267
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,443,868</u>	<u>1,443,868</u>	<u>1,447,054</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	1,443,868	1,443,868	1,447,054
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	1,443,868	1,443,868	1,447,054
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>\$1,453,879</u>	<u>\$1,453,879</u>	<u>\$1,459,494</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 February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$318,448	\$318,448	\$315,448
2 Interest income	0	0	2,074	2,074	1,927
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>320,521</u>	<u>320,521</u>	<u>317,375</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	320,521	320,521	317,375
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	0	0	0	0	0
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	320,521	320,521	317,375
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>\$343,039</u>	<u>\$343,039</u>	<u>\$335,108</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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	651,971	651,971	288,313
2 Interest Income	0	0	53,535	53,535	72,274
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>705,506</u>	<u>705,506</u>	<u>360,587</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	705,506	705,506	360,587
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	705,506	705,506	360,587
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>\$11,557,724</u>	<u>\$11,557,724</u>	<u>\$10,603,911</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
 2004 Library Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$190,775	\$190,775	\$96,985
2 Interest Income	0	0	434	434	6,676
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>191,209</u>	<u>191,209</u>	<u>103,661</u>
EXPENDITURES:					
4 Debt Service	0	0	218	(218)	1,686
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>218</u>	<u>(218)</u>	<u>1,686</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	190,991	190,991	101,974
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	190,991	190,991	101,974
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>\$2,017,388</u>	<u>\$2,017,388</u>	<u>\$1,901,122</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 February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
REVENUES:					
Property Tax	\$0	\$0	\$190,775	\$190,775	\$0
Interest Income	<u>0</u>	<u>0</u>	<u>13,984</u>	<u>13,984</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>204,759</u>	<u>204,759</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	204,758	204,758	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	204,758	204,758	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>\$223,462</u>	<u>\$223,462</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 February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$9,965,334	\$1,660,889	\$1,503,094	(\$157,795)	\$1,450,170
2 Interest Income	0	0	2,596	2,596	12,779
3 TOTAL OPERATING REVENUES	<u>9,965,334</u>	<u>1,660,889</u>	<u>1,505,690</u>	<u>(155,199)</u>	<u>1,462,949</u>
OPERATING EXPENSES:					
4 Personnel Services	2,937,428	489,571	454,847	34,725	448,921
5 Supplies and materials	5,197,254	866,209	461,818	404,391	552,035
6 Services and other expenses	1,405,608	234,268	181,921	52,347	166,529
7 Repairs and maintenance	161,500	26,917	399	26,518	1,232
8 Capital outlay	9,000	1,500	0	1,500	0
9 Depreciation and amortization	254,544	42,424	32,699	9,725	33,872
10 TOTAL OPERATING EXPENSES	<u>9,965,334</u>	<u>1,660,889</u>	<u>1,131,683</u>	<u>529,206</u>	<u>1,202,589</u>
11 OPERATING INCOME/(LOSS)	(0)	(0)	374,007	374,007	260,359
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	40,000	6,667	0	(6,667)	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	17,150
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>40,000</u>	<u>6,667</u>	<u>374,007</u>	<u>367,341</u>	<u>277,509</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(6,617)	(1,103)	(6,617)	(5,514)	(173,284)
20 NET INCOME/(LOSS)	<u>33,383</u>	<u>5,564</u>	<u>367,390</u>	<u>361,827</u>	<u>104,226</u>
21 BEGINNING NET ASSETS (Notes 1 and 2)	<u>2,570,476</u>	<u>2,570,476</u>	<u>2,570,476</u>	<u>0</u>	<u>4,064,550</u>
22 ENDING NET ASSETS	<u>\$2,603,859</u>	<u>\$2,576,040</u>	<u>\$2,937,866</u>	<u>\$361,827</u>	<u>\$4,168,776</u>

Analysis of Fund Equity

Cash	
Operating	\$565,979
Debt Reserve	
Receivable	17,286
Inventory	367,107
Capital Assets, net	1,787,653
Other Assets	385,618
Liabilities	<u>(185,776)</u>
Fund Equity	<u>\$2,937,866</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 February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,385,110	\$230,852	\$210,611	(\$20,241)	\$236,621
2 Other	20,000	3,333	0	(3,333)	0
3 TOTAL OPERATING REVENUES	<u>1,405,110</u>	<u>234,185</u>	<u>210,611</u>	<u>(23,574)</u>	<u>236,621</u>
OPERATING EXPENSES:					
4 Personnel Services	606,942	101,157	99,483	1,674	95,856
5 Supplies and materials	35,423	5,904	2,953	2,951	3,346
6 Services and other expenses	573,292	95,549	87,424	8,125	98,050
7 Repairs and maintenance	18,322	3,054	2,573	480	2,568
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	25,621	4,270	4,232	38	1,090
10 TOTAL OPERATING EXPENSES	<u>1,259,600</u>	<u>209,933</u>	<u>196,666</u>	<u>13,268</u>	<u>200,909</u>
11 OPERATING INCOME/(LOSS)	145,510	24,252	13,945	(10,307)	35,712
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>24,252</u>	<u>13,945</u>	<u>(10,307)</u>	<u>35,712</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(239,761)	(39,960)	(39,960)	0	(50,522)
20 NET INCOME/(LOSS)	<u>(94,251)</u>	<u>(15,709)</u>	<u>(26,015)</u>	<u>(10,307)</u>	<u>(14,810)</u>
21 BEGINNING NET ASSETS (Notes 1 and 2)	<u>(426,350)</u>	<u>(426,350)</u>	<u>(426,350)</u>	<u>0</u>	<u>(395,776)</u>
22 ENDING NET ASSETS	<u>(\$520,601)</u>	<u>(\$442,059)</u>	<u>(\$452,366)</u>	<u>(\$10,307)</u>	<u>(\$410,586)</u>

Analysis of Fund Equity	
Cash	
Operating	(\$521,761)
Debt Reserve	
Receivable	-
Inventory	
Capital Assets, net	187,750
Other Assets	
Liabilities	<u>(118,354)</u>
Fund Equity	<u>(\$452,366)</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
Waste Disposal Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2008 <u>Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$16,505,071	\$2,750,845	2,685,594	(\$65,251)	2,657,625
2 Other	<u>0</u>	<u>0</u>	580	580	<u>0</u>
3 TOTAL OPERATING REVENUES	<u>16,505,071</u>	<u>2,750,845</u>	<u>2,686,174</u>	<u>(64,671)</u>	<u>2,657,625</u>
OPERATING EXPENSES:					
4 Personnel Services	4,409,197	734,866	696,270	38,596	732,260
5 Supplies and materials	1,685,007	280,835	87,851	192,984	194,207
6 Services and other expenses	2,658,444	443,074	199,764	243,310	192,293
7 Repairs and maintenance	2,157,867	359,645	315,636	44,008	275,828
8 Closure & Postclosure Costs	312,145	52,024	34,606	17,418	51,001
9 Capital outlay	15,000	2,500	0	2,500	0
10 Depreciation and amortization	<u>2,133,149</u>	<u>355,525</u>	<u>354,693</u>	<u>832</u>	<u>380,305</u>
11 TOTAL OPERATING EXPENSES	<u>13,370,809</u>	<u>2,228,468</u>	<u>1,688,820</u>	<u>539,648</u>	<u>1,825,894</u>
12 OPERATING INCOME/(LOSS)	<u>3,134,262</u>	<u>522,377</u>	<u>997,354</u>	<u>474,977</u>	<u>831,731</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	555,783	92,631	51,225	(41,406)	111,723
14 Grants received	0	0	0	0	0
15 Interest expense	(810,003)	(135,001)	(148,527)	(13,527)	(176,671)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	82,500	13,750	0	(13,750)	0
18 Other, net	<u>(67,449)</u>	<u>(11,242)</u>	<u>(10,144)</u>	<u>1,098</u>	<u>0</u>
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,895,093</u>	<u>482,516</u>	<u>889,908</u>	<u>407,392</u>	<u>766,783</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	<u>(4,416,949)</u>	<u>(736,158)</u>	<u>(2,679,866)</u>	<u>(1,943,707)</u>	<u>(1,523,699)</u>
23 NET INCOME/(LOSS)	<u>(1,521,856)</u>	<u>(253,643)</u>	<u>(1,789,958)</u>	<u>(1,536,315)</u>	<u>(756,916)</u>
24 BEGINNING NET ASSETS (Notes 1 and 2)	<u>18,322,486</u>	<u>18,322,486</u>	<u>18,322,486</u>	<u>0</u>	<u>17,811,414</u>
25 ENDING NET ASSETS	<u>\$16,800,630</u>	<u>\$18,068,843</u>	<u>\$16,532,528</u>	<u>(\$1,536,315)</u>	<u>\$17,054,498</u>

Analysis of Fund Equity

Cash	
Operating	\$8,293,236
Debt Reserve	5,540,126
Receivable	2,546,176
Inventory	
Capital Assets, net	21,804,570
Other Assets	933,850
Liabilities	<u>(22,585,430)</u>
Fund Equity	<u>16,532,528</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$439,823	\$73,304	\$21,999	(\$51,304)	\$29,569
2 Other	0	0	0	0	11
3 TOTAL OPERATING REVENUES	<u>439,823</u>	<u>73,304</u>	<u>21,999</u>	<u>(51,304)</u>	<u>29,580</u>
OPERATING EXPENSES:					
4 Personnel Services	341,889	56,982	70,836	(13,855)	57,422
5 Supplies and materials	25,532	4,255	3,609	647	2,843
6 Services and other expenses	284,734	47,456	24,594	22,862	29,667
7 Repairs and maintenance	98,966	16,494	2,490	14,005	23,958
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	98,641	16,440	16,250	190	16,035
10 TOTAL OPERATING EXPENSES	<u>849,762</u>	<u>141,627</u>	<u>117,778</u>	<u>23,849</u>	<u>129,926</u>
11 OPERATING INCOME/(LOSS)	<u>(409,939)</u>	<u>(68,323)</u>	<u>(95,779)</u>	<u>(27,456)</u>	<u>(100,346)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	250,000	41,667	0	(41,667)	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	50	517	467	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(159,639)</u>	<u>(26,607)</u>	<u>(95,262)</u>	<u>(68,656)</u>	<u>(100,346)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	256,580	42,763	42,763	0	42,763
20 Operating transfers out	(96,941)	(16,157)	(41,465)	(25,308)	(34,234)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(93,963)</u>	<u>(93,963)</u>	<u>(91,816)</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><u>\$2,723,519</u></u>	<u><u>\$2,723,519</u></u>	<u><u>\$2,629,556</u></u>	<u><u>(\$93,963)</u></u>	<u><u>\$3,214,631</u></u>

Analysis of Fund Equity	
Cash	
Operating	(\$2,398,260)
Debt Reserve	
Receivable	0
Inventory	0
Capital Assets, net	5,062,258
Other Assets	
Liabilities	<u>(34,443)</u>
Fund Equity	<u><u>2,629,556</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Recreation Services Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 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	27	(27)	27
11 TOTAL OPERATING EXPENSES	<u>0</u>	<u>0</u>	<u>27</u>	<u>(27)</u>	<u>248</u>
12 OPERATING INCOME/(LOSS)	0	0	(27)	(27)	2,249
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	0	0	(1,005)	(1,005)	10,816
14 Grants received	0	0	0	0	0
15 Interest expense	0	0	(119,378)	(119,378)	(129,828)
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	(1,580)	(1,580)	(2,835)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(121,990)</u>	<u>(121,990)</u>	<u>(119,598)</u>
OPERATING TRANSFERS:					
20 Operating transfers in	0	0	495,739	495,739	337,679
21 Operating transfers out	0	0	0	0	0
22 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>373,749</u>	<u>373,749</u>	<u>218,080</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>1,262,680</u>	<u>\$1,262,680</u>	<u>512,352</u>

Analysis of Fund Equity

Cash	
Operating	(\$19,405)
Debt Reserve	2,737,501
Receivable	1
Inventory	0
Capital Assets, net	10,916,630
Other Assets	35,627
Liabilities	<u>(12,407,675)</u>
Fund Equity	<u>1,262,680</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Zoo Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$3,554,213	\$592,369	\$192,601	(\$399,768)	\$103,727
2 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL OPERATING REVENUES	<u>3,554,213</u>	<u>592,369</u>	<u>192,601</u>	<u>(399,768)</u>	<u>103,727</u>
OPERATING EXPENSES:					
4 Personnel Services	2,488,004	414,667	401,536	13,132	383,196
5 Supplies and materials	835,212	139,202	46,165	93,037	64,350
6 Services and other expenses	1,081,767	180,295	132,221	48,074	104,222
7 Repairs and maintenance	186,833	31,139	22,021	9,118	22,961
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	<u>260,186</u>	<u>43,364</u>	<u>44,411</u>	<u>(1,047)</u>	<u>25,975</u>
10 TOTAL OPERATING EXPENSES	<u>4,852,002</u>	<u>808,667</u>	<u>646,353</u>	<u>162,314</u>	<u>600,704</u>
11 OPERATING INCOME/(LOSS)	<u>(1,297,789)</u>	<u>(216,298)</u>	<u>(453,752)</u>	<u>(237,454)</u>	<u>(496,977)</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>1</u>	<u>1</u>	<u>0</u>
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,297,789)</u>	<u>(216,298)</u>	<u>(453,752)</u>	<u>(237,453)</u>	<u>(496,977)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	1,756,734	292,789	668,488	375,699	668,488
20 Operating transfers out	<u>(458,945)</u>	<u>(76,491)</u>	<u>(199,374)</u>	<u>(122,883)</u>	<u>(105,212)</u>
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>15,363</u>	<u>15,363</u>	<u>66,299</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>5,660,857</u>	<u>5,660,857</u>	<u>5,660,857</u>	<u>0</u>	<u>1,641,787</u>
23 ENDING NET ASSETS	<u><u>\$5,660,857</u></u>	<u><u>\$5,660,857</u></u>	<u><u>\$5,676,220</u></u>	<u><u>\$15,363</u></u>	<u><u>\$1,708,086</u></u>

Analysis of Fund Equity	
Cash	
Operating	(\$2,696,066)
Debt Reserve	0
Receivable	0
Inventory	132,354
Capital Assets, net	8,486,758
Other Assets	0
Liabilities	<u>(246,827)</u>
Fund Equity	<u><u>\$5,676,220</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 May 12, 2009

City of Little Rock, Arkansas
 Monthly Financial Report
 Zoo Special Projects Fund
 For the Period Ended February 28, 2009
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 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	70,078	(70,078)	3,931
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>70,078</u>	<u>(70,078)</u>	<u>3,931</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(70,392)	(70,392)	(3,895)
OTHER FINANCING SOURCES (USES):					
7 Interest income	0	0	0	0	1,740
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	(70,392)	(70,392)	(2,154)
11 BEGINNING FUND BALANCE (Notes 2 and 3)	<u>0</u>	<u>0</u>	<u>669,715</u>	<u>669,715</u>	<u>558,114</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$599,323</u>	<u>\$599,323</u>	<u>\$555,960</u>

Note 1: As of February 28, 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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2008 <u>Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$2,011,578	\$335,263	\$135,818	(\$199,445)	\$94,104
2 Other	0	0	0	0	25
3 TOTAL OPERATING REVENUES	<u>2,011,578</u>	<u>335,263</u>	<u>135,818</u>	<u>(199,445)</u>	<u>94,129</u>
OPERATING EXPENSES:					
4 Personnel Services	1,244,145	207,358	197,709	9,648	202,579
5 Supplies and materials	184,670	30,778	13,458	17,320	8,931
6 Services and other expenses	591,071	98,512	85,588	12,924	144,355
7 Repairs and maintenance	211,716	35,286	14,670	20,616	14,415
8 Capital outlay	0	0	-	0	-
9 Depreciation and amortization	151,602	25,267	25,487	(220)	15,525
10 TOTAL OPERATING EXPENSES	<u>2,383,204</u>	<u>397,201</u>	<u>336,912</u>	<u>60,289</u>	<u>385,805</u>
11 OPERATING INCOME/(LOSS)	<u>(371,626)</u>	<u>(61,938)</u>	<u>(201,094)</u>	<u>(139,156)</u>	<u>(291,675)</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	(1,560)	(1,560)	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	21	21	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(371,626)</u>	<u>(61,938)</u>	<u>(202,634)</u>	<u>(140,696)</u>	<u>(291,675)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	990,861	165,144	165,144	0	165,144
20 Operating transfers out	(619,235)	(103,206)	(141,784)	(38,579)	(99,592)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(179,274)</u>	<u>(179,274)</u>	<u>(226,124)</u>
22 BEGINNING NET ASSETS (Notes 1 and 2)	<u>(1,015,694)</u>	<u>(1,015,694)</u>	<u>(1,015,694)</u>	<u>0</u>	<u>(135,862)</u>
23 ENDING NET ASSETS	<u>(\$1,015,694)</u>	<u>(\$1,015,694)</u>	<u>(\$1,194,969)</u>	<u>(\$179,274)</u>	<u>(\$361,985)</u>

Analysis of Fund Equity

Cash	
Operating	(\$4,236,624)
Debt Reserve	
Receivable	0
Inventory	
Capital Assets, net	3,363,542
Other Assets	
Liabilities	<u>(321,888)</u>
Fund Equity	<u>(\$1,194,969)</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Jim Dailey Fitness and Aquatics Center Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$809,609	\$134,935	\$131,339	(\$3,596)	\$117,804
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>809,609</u>	<u>134,935</u>	<u>131,339</u>	<u>(3,596)</u>	<u>117,804</u>
OPERATING EXPENSES:					
4 Personnel Services	600,236	100,039	77,794	22,246	71,148
5 Supplies and materials	56,816	9,469	4,295	5,174	2,599
6 Services and other expenses	169,258	28,210	27,642	568	29,693
7 Repairs and maintenance	32,683	5,447	5,349	98	1,238
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	173,314	28,886	29,100	(214)	25,779
10 TOTAL OPERATING EXPENSES	<u>1,032,307</u>	<u>172,051</u>	<u>144,179</u>	<u>27,872</u>	<u>130,456</u>
11 OPERATING INCOME/(LOSS)	<u>(222,698)</u>	<u>(37,116)</u>	<u>(12,840)</u>	<u>24,276</u>	<u>(12,652)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	18,500	3,083	2,725	(359)	3,676
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	33	0	(33)	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(203,998)</u>	<u>(34,000)</u>	<u>(10,116)</u>	<u>23,884</u>	<u>(8,976)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	369,775	61,629	61,629	0	61,629
20 Operating transfers out	(165,777)	(27,630)	(154,014)	(126,384)	(139,539)
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(102,501)</u>	<u>(102,501)</u>	<u>(86,886)</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>\$3,351,756</u>	<u>(\$102,501)</u>	<u>\$2,728,172</u>

Analysis of Fund Equity	
Cash	
Operating	548,824
Debt Reserve	
Receivable	
Inventory	
Capital Assets, net	2,905,414
Other Assets	
Liabilities	<u>(102,482)</u>
Fund Equity	<u>\$3,351,756</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Concessions Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$65,009	\$10,835	\$3,176	(\$7,659)	\$2,062
2 Other	0	0	0	0	98
3 TOTAL OPERATING REVENUES	<u>65,009</u>	<u>10,835</u>	<u>3,176</u>	<u>(7,659)</u>	<u>2,160</u>
OPERATING EXPENSES:					
4 Personnel Services	61,292	10,215	12,078	(1,863)	16,392
5 Supplies and materials	38,157	6,360	5,070	1,290	3,469
6 Services and other expenses	8,700	1,450	1,039	411	1,460
7 Repairs and maintenance	5,903	984	622	362	812
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	0	0	0	0	0
10 TOTAL OPERATING EXPENSES	<u>114,052</u>	<u>19,009</u>	<u>18,809</u>	<u>200</u>	<u>22,133</u>
11 OPERATING INCOME/(LOSS)	<u>(49,043)</u>	<u>(8,174)</u>	<u>(15,633)</u>	<u>(7,460)</u>	<u>(19,973)</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	0	0	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(49,043)</u>	<u>(8,174)</u>	<u>(15,633)</u>	<u>(7,460)</u>	<u>(19,973)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	49,043	8,174	8,174	0	8,174
20 Operating transfers out	0	0	0	0	0
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(7,460)</u>	<u>(7,460)</u>	<u>(11,799)</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>(\$422,169)</u>	<u>(\$7,460)</u>	<u>(\$378,509)</u>

Analysis of Fund Equity

Cash	
Operating	(\$422,469)
Debt Reserve	
Receivable	
Inventory	
Capital Assets, net	2,363
Other Assets	
Liabilities	<u>(2,063)</u>
Fund Equity	<u>(\$422,169)</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended February 28, 2009
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2008 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$459,088	\$76,515	\$32,020	(\$44,495)	\$30,736
2 RiverMarket Parking	456,500	76,083	46,221	(29,863)	38,598
3 Business Licenses	270,330	45,055	1,328	(43,727)	264,901
4 Street Repairs	242,571	40,429	5,783	(34,646)	69,692
5 Parking Meters	480,000	80,000	77,731	(2,269)	71,679
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>1,908,489</u>	<u>318,082</u>	<u>163,083</u>	<u>(154,998)</u>	<u>475,605</u>
OPERATING EXPENSES:					
8 Statehouse Parking	332,691	55,449	73,608	(18,159)	64,694
9 RiverMarket Parking	453,910	75,652	84,649	(8,998)	76,965
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,186	36,698	36,698	0	36,698
12 TOTAL OPERATING EXPENSES	<u>1,006,787</u>	<u>167,798</u>	<u>194,955</u>	<u>(27,157)</u>	<u>178,356</u>
13 OPERATING INCOME/(LOSS)	<u>901,702</u>	<u>150,284</u>	<u>(31,872)</u>	<u>(182,155)</u>	<u>297,249</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	44,700	7,450	4,557	(2,893)	11,313
15 Debt Service	0	0	0	0	0
16 Interest expense	(539,665)	(89,944)	(96,805)	(6,861)	(104,948)
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)	(6,190)	(5,288)	902	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>61,599</u>	<u>(129,407)</u>	<u>(191,006)</u>	<u>203,613</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(61,599)	0	61,599	0
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(129,407)</u>	<u>(129,407)</u>	<u>203,613</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>(\$63,751)</u>	<u>(\$129,407)</u>	<u>\$221,594</u>

Analysis of Fund Equity	
Cash	
Operating	\$538,289
Debt Reserve	1,421,087
Receivable	115,185
Inventory	
Capital Assets, net	8,275,789
Other Assets	896,453
Liabilities	<u>(11,310,553)</u>
Fund Equity	<u>(63,751)</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 May 12, 2009

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$15,111	\$15,111	\$10,484
2 Plan members	0	0	15,111	15,111	10,484
3 General property taxes	0	0	257,676	257,676	231,577
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	60,154	60,154	98,849
6 Total Contributions	<u>0</u>	<u>0</u>	<u>348,052</u>	<u>348,052</u>	<u>351,395</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(4,955,198)	(4,955,198)	(2,984,714)
8 Interest and dividends	0	0	139,216	139,216	331,332
9	0	0	(4,815,982)	(4,815,982)	(2,653,382)
10 Less investment expense	0	0	(62,004)	(62,004)	(81,749)
11 Net investment income (loss)	0	0	(4,877,986)	(4,877,986)	(2,735,130)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(4,529,934)</u>	<u>(4,529,934)</u>	<u>(2,383,736)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,499,849	1,499,849	1,568,082
14 Administrative expenses	0	0	12,079	(12,079)	4,107
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,511,928</u>	<u>(1,511,928)</u>	<u>1,572,189</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(6,041,862)</u>	<u>(6,041,862)</u>	<u>(3,955,924)</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>\$47,892,551</u>	<u>\$47,892,551</u>	<u>\$65,292,813</u>

Note 1: The net assets include \$25,005,068 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 February 28, 2009
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$29,654	\$29,654	\$17,167
2 Plan members	0	0	29,654	29,654	17,167
3 General property taxes	0	0	257,676	257,676	231,579
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	(6,760)	(6,760)	3,649
6 Total Contributions	<u>0</u>	<u>0</u>	<u>310,224</u>	<u>310,224</u>	<u>269,562</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(5,635,279)	(5,635,279)	(3,487,145)
8 Interest and dividends	0	0	249,008	249,008	250,218
9	0	0	(5,386,271)	(5,386,271)	(3,236,927)
10 Less investment expense	0	0	(83,094)	(83,094)	(104,586)
11 Net investment income (loss)	0	0	(5,469,365)	(5,469,365)	(3,341,513)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(5,159,141)</u>	<u>(5,159,141)</u>	<u>(3,071,950)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,465,504	1,465,504	1,230,295
14 Administrative expenses	0	0	2,667	(2,667)	3,061
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,468,172</u>	<u>(1,468,172)</u>	<u>1,233,356</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(6,627,313)</u>	<u>(6,627,313)</u>	<u>(4,305,307)</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>\$66,057,563</u>	<u>\$66,057,563</u>	<u>\$86,445,804</u>

Note 1: The net assets include \$10,357,978 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 February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$378,487	\$378,487	\$305,877
2	Plan members	0	0	0	0	0
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	(384,056)	(384,056)	0
6	Total Contributions	<u>0</u>	<u>0</u>	<u>(5,569)</u>	<u>(5,569)</u>	<u>305,877</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	(349,623)	(349,623)	(646,905)
8	Interest and dividends	0	0	55,364	55,364	259,305
9		<u>0</u>	<u>0</u>	<u>(294,259)</u>	<u>(294,259)</u>	<u>(387,600)</u>
10	Less investment expense	0	0	(9,393)	(9,393)	0
11	Net investment income (loss)	0	0	(303,651)	(303,651)	(387,600)
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(309,221)</u>	<u>(309,221)</u>	<u>(81,723)</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	231,155	231,155	249,565
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>231,155</u>	<u>(231,155)</u>	<u>249,565</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(540,376)</u>	<u>(540,376)</u>	<u>(331,288)</u>
17	NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,545,537</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>\$7,005,162</u>	<u>\$7,005,162</u>	<u>\$10,353,068</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 February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2008 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$200,139	\$200,139	\$190,207
2 Plan members	0	0	190,904	190,904	196,025
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	(1,061,904)	(1,061,904)	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>(670,861)</u>	<u>(670,861)</u>	<u>386,232</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(1,643,330)	(1,643,330)	(2,226,608)
8 Interest and dividends	0	0	217,853	217,853	902,671
9	0	0	(1,425,477)	(1,425,477)	(1,323,937)
10 Less investment expense	0	0	(37,662)	(37,662)	0
11 Net investment income (loss)	0	0	(1,463,139)	(1,463,139)	(1,323,937)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,134,000)</u>	<u>(2,134,000)</u>	<u>(937,705)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	128,772	128,772	810,646
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>128,772</u>	<u>(128,772)</u>	<u>810,646</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,262,772)</u>	<u>(2,262,772)</u>	<u>(1,748,351)</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>\$27,974,131</u>	<u>\$27,974,131</u>	<u>\$36,520,612</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
401 (a) Pension Fund
For the Period Ended February 28, 2009
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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 February 28, 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 February 28, 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 02/28/09</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	-
<u>REVENUE BONDS</u>										
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	369,128
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	269,833
2007 Waste Disposal Revenue Bond		3,400,000	5/1/2022	5.30%-5.87%	3,255,000	0	0	0	3,255,000	-
<u>TEMPORARY NOTE</u>										
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