

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended October 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
REVENUES:					
1 General property taxes	\$32,755,075	\$27,295,896	\$30,360,242	\$3,064,346	\$31,600,186
2 Sales taxes	127,616,490	106,347,075	108,514,336	2,167,261	102,498,207
3 Licenses and permits	12,823,300	10,686,083	11,917,187	1,231,104	11,402,834
4 Intergovernmental	13,349,849	11,124,874	13,394,777	2,269,902	11,120,576
5 Charges for services	11,298,254	9,415,212	9,477,311	62,099	9,503,791
6 Fines and fees	1,549,700	1,291,417	1,324,744	33,328	1,352,546
7 Utility franchise fees	31,765,617	26,471,348	26,391,307	(80,040)	24,688,101
8 Investment income	346,500	288,750	805,968	517,218	164,568
9 Miscellaneous	918,925	765,771	918,587	152,816	808,020
10 TOTAL REVENUES	<u>232,423,710</u>	<u>193,686,425</u>	<u>203,104,459</u>	<u>9,418,034</u>	<u>193,138,829</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	29,643,770	24,703,142	20,192,693	4,510,449	22,982,101
12 Board of Directors	344,674	287,228	267,569	19,660	255,629
13 Community Programs	303,273	252,728	246,726	6,002	352,336
14 City Attorney	1,954,643	1,628,869	1,506,510	122,360	1,291,082
15 District Court - First Division (Criminal)	1,381,775	1,151,479	1,053,126	98,353	978,921
16 District Court - Third Division (Environmental)	572,087	476,739	460,528	16,211	424,856
17 District Court - Second Division (Traffic)	1,288,973	1,074,144	1,044,892	29,252	1,010,734
18 Finance	4,193,297	3,494,414	3,421,705	72,709	3,007,746
19 Human Resources	2,129,277	1,774,398	1,737,177	37,221	1,673,356
20 Information Technology	6,263,734	5,219,778	4,502,466	717,313	4,437,469
21 Planning and Development	3,048,401	2,540,334	2,422,466	117,868	1,943,820
22 TOTAL GENERAL GOVERNMENT	<u>51,123,904</u>	<u>42,603,253</u>	<u>36,855,856</u>	<u>5,747,398</u>	<u>38,358,051</u>
23 PUBLIC WORKS	1,140,674	950,562	887,036	63,525	816,302
24 PARKS & RECREATION	10,206,404	8,505,337	8,312,111	193,225	7,866,527
25 RIVERMARKET	1,157,413	964,511	877,365	87,146	771,017
26 GOLF	1,620,259	1,350,216	1,442,555	(92,340)	1,514,036
27 JIM DAILEY FITNESS & AQUATICS	818,822	682,352	692,925	(10,574)	605,575
28 ZOO	6,857,693	5,714,744	6,491,787	(777,043)	4,119,874
29 FIRE	56,341,325	46,951,104	47,561,000	(609,896)	47,506,178
30 POLICE	78,440,807	65,367,339	64,509,488	857,851	63,892,180
31 911 OPERATIONS	4,269,096	3,557,580	3,197,491	360,089	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,773,278	4,811,065	4,619,043	192,022	4,083,118
33 DEBT SERVICE:					
34 Principal	3,382,819	2,819,016	3,382,818	(563,802)	3,106,093
35 Interest	147,433	122,861	147,433	(24,572)	156,235
36 Agent Fees	0	0	0	0	0
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>221,279,927</u>	<u>184,399,939</u>	<u>178,976,909</u>	<u>5,423,030</u>	<u>172,795,185</u>
39 REVENUES OVER (UNDER) EXPENDITURES	11,143,783	9,286,486	24,127,550	14,841,064	20,343,644
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,174,761	1,812,301	2,174,761	362,460	2,868,311
42 TRANSFERS OUT	(19,833,903)	(16,528,253)	(19,833,903)	(3,305,651)	(9,125,012)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	(6,515,359)	(5,429,466)	6,468,408	11,897,874	15,912,925
44 BEGINNING FUND BALANCE	36,591,886	36,591,886	36,591,886	0	27,030,039
45 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$30,076,527</u>	<u>\$31,162,420</u>	<u>\$43,060,294</u>	<u>\$11,897,874</u>	<u>\$42,942,964</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,394,313

Note 2: This presentation includes Fund 100A restricted reserves of \$12,000,000

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund
The October 31, 2022 fund balance in Fund 108 is \$31,915,975.
The October 31, 2022 fund balance in Fund 110 is \$356,080.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$83,918	\$83,918	\$110,557
2 Fines and fees	0	0	47,892	47,892	34,466
3 Intergovernmental	0	0	0	0	333
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	175,131	175,131	425,276
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>306,940</u>	<u>306,940</u>	<u>570,632</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,832,172	(1,832,172)	2,058,498
8 City Attorney	0	0	1,329	(1,329)	1,007
9 Finance	0	0	172,205	(172,205)	28,236
10 Information Technology	0	0	394,492	(394,492)	105,871
12 Human Resources	0	0	40,402	(40,402)	30,468
13 Planning	0	0	144,118	(144,118)	20,000
14 Community Programs	0	0	3,421,984	(3,421,984)	1,819,412
15 Public Works	0	0	682,347	(682,347)	903,958
16 Parks and Recreation	0	0	308,074	(308,074)	654,817
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	782,893	(782,893)	232,832
19 Police	0	0	1,043,074	(1,043,074)	47,641
20 Housing	0	0	1,060,299	(1,060,299)	804,732
21 Fleet	0	0	1,069,890	(1,069,890)	2,151,423
22 Zoo	0	0	72,807	(72,807)	66,238
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,026,087</u>	<u>(11,026,087)</u>	<u>8,925,131</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,719,146)	10,719,146	(8,354,499)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	19,847,653	19,847,653	9,806,512
26 Transfers Out	0	0	(2,368,538)	(2,368,538)	(1,969,921)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	6,759,969	6,759,969	(517,908)
28 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$31,915,975</u>	<u>\$31,915,975</u>	<u>\$20,473,391</u>

Note 1: As of October 31, 2022, fund balance is composed of 269 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$687,602	\$687,602	\$185,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>687,602</u>	<u>687,602</u>	<u>185,000</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	687,602	687,602	185,000
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	687,602	687,602	185,000
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$687,601</u>	<u>\$687,601</u>	<u>\$184,999</u>

NOTE: Franchise revenues pledged to the 2017 Capital Improvement Revenue Refunding Bonds are initially deposited into the Franchise Fee Collection Fund. The debt service requirement is transferred on a monthly basis to the Trustee for deposit in the 2017 Capital Improvement Revenue Refunding Bond Debt Service Fund. After the monthly debt service requirement is met, franchise revenues are transferred into the General Fund.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,036	1,036	1,880
3 Miscellaneous	0	0	216,170	216,170	80,257
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>217,206</u>	<u>217,206</u>	<u>82,137</u>
EXPENDITURES:					
5 Police	0	0	1,928	(1,928)	10,080
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,928</u>	<u>(1,928)</u>	<u>10,080</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	215,278	215,278	72,057
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	215,278	215,278	72,057
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>140,802</u>	<u>140,802</u>	<u>37,447</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$356,080</u>	<u>\$356,080</u>	<u>\$109,504</u>

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,745,860	\$5,621,550	\$6,279,394	\$657,844	\$6,274,587
2 Licenses and permits	19,000	15,833	19,790	3,957	18,990
3 Intergovernmental	16,968,600	14,140,500	14,566,089	425,589	13,513,793
4 Charges for services	34,500	28,750	25,760	(2,990)	24,426
5 Investment income	155,500	129,583	425,456	295,873	85,771
6 Miscellaneous	48,000	40,000	41,747	1,747	239,777
7 TOTAL REVENUES	<u>23,971,460</u>	<u>19,976,217</u>	<u>21,358,236</u>	<u>1,382,019</u>	<u>20,157,345</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,923,799	2,436,499	2,227,429	209,070	2,078,801
9 Operations Administration	653,383	544,486	533,172	11,314	432,476
10 Street & Drainage Maintenance	7,818,138	6,515,115	5,829,918	685,197	5,160,204
11 Storm Drainage Maintenance	1,273,501	1,061,251	806,007	255,244	729,637
12 Work Pool	131,077	109,231	71,487	37,744	76,754
13 Resource Control & Scheduling	479,223	399,353	306,625	92,727	319,642
14 Control Devices	928,402	773,668	780,140	(6,471)	714,069
15 Signals	1,052,395	876,996	681,371	195,625	821,560
16 Parking Meters	134,555	112,129	108,834	3,295	97,428
17 Civil Engineering	1,556,495	1,297,079	1,079,582	217,497	1,203,249
18 Traffic Engineering	3,435,997	2,863,331	2,689,308	174,023	2,642,372
19 Parking Enforcement	345,462	287,885	170,882	117,003	167,504
20 TOTAL EXPENDITURES	<u>20,732,427</u>	<u>17,277,023</u>	<u>15,284,755</u>	<u>1,992,267</u>	<u>14,443,695</u>
21 REVENUES OVER (UNDER) EXPENDITURES	3,239,033	2,699,194	6,073,481	3,374,286	5,713,650
OTHER FINANCING SOURCES (USES):					
22 Carryover-Prior Year	0	0	0	0	82,456
23 Transfers In	284,000	236,667	284,000	47,333	467,700
24 Transfers Out	(3,080,677)	(2,567,231)	(3,080,677)	(513,446)	(2,765,467)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	442,356	368,630	3,276,804	2,908,174	3,498,339
26 BEGINNING FUND BALANCE	<u>21,694,126</u>	<u>21,694,126</u>	<u>21,694,126</u>	<u>0</u>	<u>17,747,931</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$22,136,482</u>	<u>\$22,062,756</u>	<u>\$24,970,930</u>	<u>\$2,908,174</u>	<u>\$21,246,270</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The October 31, 2022 fund balance in Fund 205 is \$4,293,614.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	185,600	185,600	91,213
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>185,600</u>	<u>185,600</u>	<u>91,213</u>
EXPENDITURES:					
5 Public Works	0	0	2,800,785	(2,800,785)	1,820,650
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,800,785</u>	<u>(2,800,785)</u>	<u>1,820,650</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,615,185)	(2,615,185)	(1,729,437)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	2,475,960	2,475,960	2,287,750
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(139,225)	(139,225)	558,313
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,293,614</u>	<u>\$4,293,614</u>	<u>\$3,483,162</u>

Note 1: As of October 31, 2022, special project commitments for 39 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$74,175	74,175	\$45,772
2 Intergovernmental	0	0	332,701	332,701	441,500
3 Charges for services	0	0	889,981	889,981	441,283
4 Fines and fees	0	0	510,040	510,040	443,775
5 Interest income	0	0	26,225	26,225	4,630
6 Miscellaneous	0	0	1,718,829	1,718,829	1,428,740
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,551,950</u>	<u>3,551,950</u>	<u>2,805,699</u>
EXPENDITURES:					
8 Executive Administration	0	0	215,081	(215,081)	141,564
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	14,205	(14,205)	18,782
12 District Court - Second Division (Traffic)	0	0	16,684	(16,684)	53,464
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	99,952	(99,952)	245,338
15 Human Resources	0	0	137,766	(137,766)	163,943
16 Information Technology	0	0	0	0	0
17 Planning	0	0	37,886	(37,886)	52,360
18 Fleet	0	0	589,577	(589,577)	454,634
19 Public Works	0	0	59,497	(59,497)	163,876
20 Parks and Recreation	0	0	859,182	(859,182)	573,710
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	862,240	(862,240)	498,435
23 Police	0	0	82,352	(82,352)	285,575
24 Housing	0	0	312,986	(312,986)	60,152
25 Zoo	0	0	6,480	(6,480)	20,043
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,293,887</u>	<u>(3,293,887)</u>	<u>2,731,875</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	258,063	258,063	73,824
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	2,328,538	2,328,538	0
29 Transfers Out	0	0	(5,250)	(5,250)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 30 EXPENDITURES AND OTHER FINANCING USES	0	0	2,581,351	2,581,351	73,824
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$6,615,443</u>	<u>\$6,615,443</u>	<u>\$4,135,098</u>

Note 1: Fund balance is comprised of 103 special projects with appropriations totaling \$6,796,819 and 4 special projects with negative balances of -\$181,376.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,772,441	\$3,772,441	\$7,436,940
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	16,744	16,744	5,757
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	282,328	282,328	177,644
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,071,513</u>	<u>4,071,513</u>	<u>7,620,341</u>
EXPENDITURES:					
6 General Government	0	0	307,745	(307,745)	5,838,933
7 Public Works	0	0	5,594,162	(5,594,162)	3,261,719
8 Parks & Recreation	0	0	556,705	(556,705)	352,922
9 Fleet	0	0	0	0	0
10 Fire	0	0	207,890	(207,890)	520
11 Police	0	0	2,126,534	(2,126,534)	1,359,100
12 Housing	0	0	68,400	(68,400)	58,120
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,861,437</u>	<u>(8,861,437)</u>	<u>10,871,314</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,789,924)	(4,789,924)	(3,250,973)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,789,924)	(4,789,924)	(3,250,973)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,772,149)</u>	<u>(\$4,772,149)</u>	<u>(\$3,234,831)</u>

Expenditures include:	
Expended	\$3,940,450
Encumbered	4,920,987
	<u>\$8,861,437</u>

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,831,259	\$3,831,259	\$3,108,844
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	106,176	106,176	43,252
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,937,435</u>	<u>3,937,435</u>	<u>3,152,096</u>
EXPENDITURES:					
6 General Government	0	0	3,735,447	(3,735,447)	3,724,846
7 Public Works	0	0	2,035,475	(2,035,475)	0
8 Parks & Recreation	0	0	138,575	(138,575)	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	2,316,433	(2,316,433)	1,458,011
11 Police	0	0	18,509	(18,509)	0
12 Housing	0	0	6,300	(6,300)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,250,740</u>	<u>(8,250,740)</u>	<u>5,182,857</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,313,305)	(4,313,305)	(2,030,761)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,313,305)	(4,313,305)	(2,030,761)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>57,214</u>	<u>57,214</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,256,091)</u>	<u>(\$4,256,091)</u>	<u>(\$2,030,761)</u>

Expenditures include:	
Expended	\$3,831,364
Encumbered	4,419,376
	<u>\$8,250,740</u>

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 Emergency 911 Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$827,496	\$827,496	\$2,426,607
2 Interest income	0	0	77,518	77,518	14,874
3 Miscellaneous	0	0	6,222	6,222	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>911,235</u>	<u>911,235</u>	<u>2,441,481</u>
EXPENDITURES:					
5 Police	0	0	209,551	(209,551)	1,619,036
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>209,551</u>	<u>(209,551)</u>	<u>1,619,036</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	701,684	701,684	822,445
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	701,684	701,684	822,445
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,194,995</u>	<u>\$4,194,995</u>	<u>\$3,899,385</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,951,823	\$1,951,823	\$2,510,243
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	18,916	18,916	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,970,740</u>	<u>1,970,740</u>	<u>2,510,243</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,636,368	(1,636,368)	3,229,922
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,636,368</u>	<u>(1,636,368)</u>	<u>3,229,922</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	334,372	334,372	(719,679)
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	334,372	334,372	(719,679)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>878,306</u>	<u>878,306</u>	<u>856,884</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,212,678</u>	<u>\$1,212,678</u>	<u>\$137,205</u>

Expenditures include:	
Expended	\$1,519,359
Encumbered	<u>117,009</u>
	<u>\$1,636,368</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$745,813	\$745,813	\$771,473
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	393,810	393,810	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,139,623</u>	<u>1,139,623</u>	<u>771,473</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,543,650	(1,543,650)	792,729
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,543,650</u>	<u>(1,543,650)</u>	<u>792,729</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(404,027)	(404,027)	\$ (21,256)
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	(404,027)	(404,027)	(21,256)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,659,005</u>	<u>1,659,005</u>	<u>1,479,520</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,254,978</u>	<u>\$1,254,978</u>	<u>\$1,458,264</u>

Expenditures include:	
Expended	\$1,342,222
Encumbered	<u>201,428</u>
	<u>\$1,543,650</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	33,314	33,314	60,564
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,314</u>	<u>33,314</u>	<u>60,564</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	39,542	(39,542)	55,630
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>39,542</u>	<u>(39,542)</u>	<u>55,630</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,228)	(6,228)	4,934
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,228)	(6,228)	4,934
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>17,779</u>	<u>17,170</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,551</u>	<u>\$11,551</u>	<u>\$22,104</u>

Expenditures include:	
Expended	\$32,142
Encumbered	7,400
	<u>\$39,542</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended October 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	52,946	52,946	16,917
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>52,946</u>	<u>52,946</u>	<u>16,917</u>
EXPENDITURES:					
5 General Government	0	0	749	(749)	3,032
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	135,358	(135,358)	0
8 Fire	0	0	855,568	(855,568)	1,434,300
9 Police	0	0	490,661	(490,661)	2,682,101
10 Fleet	0	0	0	0	17,100
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,482,335</u>	<u>(1,482,335)</u>	<u>4,136,533</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,429,389)	(1,429,389)	(4,119,616)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	5,925,000
14 Capital Lease	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	(1,429,389)	(1,429,389)	1,805,384
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,643,402</u>	<u>\$1,643,402</u>	<u>\$4,158,296</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$18,772,348
2 Interest income	0	0	702,877	702,877	161,012
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>702,877</u>	<u>702,877</u>	<u>18,933,361</u>
EXPENDITURES:					
5 General Government	0	0	1,475,878	(1,475,878)	4,728,411
6 Housing	0	0	82,638	(82,638)	0
7 Public Works	0	0	12,012,294	(12,012,294)	3,878,826
8 Parks and Recreation	0	0	1,728,790	(1,728,790)	1,950,860
9 Fire	0	0	0	0	199,847
10 Police	0	0	2,095,348	(2,095,348)	7,710,120
11 Fleet	0	0	30,914	(30,914)	1,080,147
12 Zoo	0	0	589,265	(589,265)	690,656
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>18,015,126</u>	<u>(18,015,126)</u>	<u>20,238,866</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(17,312,249)	(17,312,249)	(1,305,505)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	(795,550)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(17,312,249)	(17,312,249)	(2,101,055)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$24,965,824</u>	<u>\$24,965,824</u>	<u>\$34,305,724</u>

Expenditures include:	
Expended	\$6,371,429
Encumbered	<u>11,643,698</u>
Total	<u>\$18,015,126</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4,236	\$4,236	\$1,112
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,236</u>	<u>4,236</u>	<u>1,112</u>
EXPENDITURES:					
4 General Government	0	0	0	0	83,144
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,144</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,236	4,236	(82,032)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,236	4,236	(82,032)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>283,427</u>	<u>283,427</u>	<u>404,486</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$287,663</u>	<u>\$287,663</u>	<u>\$322,454</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$54,637	\$54,637	\$185,769
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(219,876)</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>54,637</u>	<u>54,637</u>	<u>(34,107)</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>10,719,690</u>	<u>(10,719,690)</u>	<u>20,374,590</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,719,690</u>	<u>(10,719,690)</u>	<u>20,374,590</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,665,053)	(10,665,053)	(20,408,697)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,665,053)	(10,665,053)	(20,408,697)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,099,738</u>	<u>11,099,738</u>	<u>23,819,367</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$434,685</u>	<u>\$434,685</u>	<u>\$3,410,670</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of October 31, 2022, the fund balance has been allocated to 29 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$177,870	\$177,870	\$309,887
2 Interest income	0	0	3,566	3,566	283
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>181,436</u>	<u>181,436</u>	<u>310,169</u>
EXPENDITURES:					
5 Street & Drainage	0	0	200,000	(200,000)	300,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>	<u>300,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(18,564)	(18,564)	10,169
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	(18,564)	(18,564)	10,169
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>236,936</u>	<u>236,936</u>	<u>220,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$218,372</u>	<u>\$218,372</u>	<u>\$230,386</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2018 Hotel Gross Receipts Tax
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$173	\$173	\$42
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>173</u>	<u>173</u>	<u>42</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	173	173	42
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	173	173	42
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,527</u>	<u>9,527</u>	<u>9,577</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,700</u>	<u>\$9,700</u>	<u>\$9,619</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bonds Debt Service Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,918,081	\$3,918,081	\$3,924,718
2 Interest Income	0	0	11,726	11,726	2,162
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,929,806</u>	<u>3,929,806</u>	<u>3,926,880</u>
EXPENDITURES:					
4 Debt Service	0	0	4,135,063	(4,135,063)	4,217,656
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,135,063</u>	<u>(4,135,063)</u>	<u>4,217,656</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(205,256)	(205,256)	(290,776)
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	(205,256)	(205,256)	(290,776)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,228,938</u>	<u>4,228,938</u>	<u>4,210,609</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,023,682</u>	<u>\$4,023,682</u>	<u>\$3,919,833</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$13,060,395	\$13,060,395	\$13,082,464
2 Interest Income	0	0	42,700	42,700	2,540
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,103,095</u>	<u>13,103,095</u>	<u>13,085,003</u>
EXPENDITURES:					
5 Debt Service	0	0	14,786,675	(14,786,675)	14,216,425
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>14,786,675</u>	<u>(14,786,675)</u>	<u>14,216,425</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,683,581)	(1,683,581)	(1,131,422)
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	(1,683,581)	(1,683,581)	(1,131,422)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,601,542</u>	<u>14,601,542</u>	<u>14,469,750</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,917,962</u>	<u>\$12,917,962</u>	<u>\$13,338,328</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,505,150	\$1,505,150	\$1,507,900
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,909	4,909	336
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,510,059</u>	<u>1,510,059</u>	<u>1,508,236</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,506,650	(1,506,650)	1,510,900
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,506,650</u>	<u>(1,506,650)</u>	<u>1,510,900</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	3,409	3,409	(2,664)
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,409	3,409	(2,664)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,570</u>	<u>16,570</u>	<u>19,334</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$19,979</u>	<u>\$19,979</u>	<u>\$16,670</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$320,977	\$320,977	\$422,694
2 Interest Income	0	0	799	799	130
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>321,776</u>	<u>321,776</u>	<u>422,824</u>
EXPENDITURES:					
5 Debt Service	0	0	178,163	(178,163)	897,213
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>178,163</u>	<u>(178,163)</u>	<u>897,213</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	143,613	143,613	(474,388)
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	143,613	143,613	(474,388)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>423,938</u>	<u>423,938</u>	<u>881,442</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$567,551</u>	<u>\$567,551</u>	<u>\$407,054</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2017 Library Refunding Bond Fund
 For the Period Ended October 31, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,918,081	\$3,918,081	\$3,924,718
2 Interest income	0	0	12,664	12,664	1,323
3 Miscellaneous	0	0	0	0	3
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,930,745</u>	<u>3,930,745</u>	<u>3,926,045</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,318,625	(5,318,625)	4,250,144
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,318,625</u>	<u>(5,318,625)</u>	<u>4,250,144</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,387,880)	(1,387,880)	(324,099)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	(907,562)	(907,562)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,295,443)	(2,295,443)	(324,099)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,494,002</u>	<u>4,494,002</u>	<u>4,511,146</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,198,559</u>	<u>\$2,198,559</u>	<u>\$4,187,047</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,284,819	\$2,284,819	\$1,530,265
2 Interest Income	0	0	8,156	8,156	285
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,292,975</u>	<u>2,292,975</u>	<u>1,530,549</u>
EXPENDITURES:					
5 Interest Expense	0	0	657,697	(657,697)	675,597
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>657,697</u>	<u>(657,697)</u>	<u>675,597</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,635,278	1,635,278	854,952
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,635,278	1,635,278	854,952
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,420,487</u>	<u>\$2,420,487</u>	<u>\$1,210,139</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$15,942,937	\$13,285,781	\$11,609,388	(\$1,676,393)	\$9,844,668
2 Interest Income	7,150	5,958	31,136	25,178	6,143
3 TOTAL OPERATING REVENUES	<u>15,950,087</u>	<u>13,291,739</u>	<u>11,640,524</u>	<u>(1,651,215)</u>	<u>9,850,811</u>
OPERATING EXPENSES:					
4 Personnel Services	4,336,951	3,614,126	3,069,119	545,007	2,879,440
5 Supplies and materials	6,457,760	5,381,467	4,488,855	892,612	3,448,524
6 Services and other expenses	3,588,591	2,990,493	2,125,385	865,107	2,111,138
7 Repairs and maintenance	1,194,585	995,488	503,226	492,261	993,569
8 Depreciation and amortization	372,200	310,167	223,257	86,910	301,094
9 TOTAL OPERATING EXPENSES	<u>15,950,087</u>	<u>13,291,739</u>	<u>10,409,842</u>	<u>2,881,897</u>	<u>9,733,766</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,230,682</u>	<u>1,230,682</u>	<u>117,045</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	0	0	0	0	0
12 Gain (loss) on disposal of fixed assets	0	0	292,500	292,500	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>1,523,182</u>	<u>1,523,182</u>	<u>117,045</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(738,000)
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,523,182</u>	<u>1,523,182</u>	<u>(620,955)</u>
18 BEGINNING NET POSITION	<u>4,349,179</u>	<u>4,349,179</u>	<u>4,349,179</u>	<u>0</u>	<u>5,732,526</u>
19 ENDING NET POSITION	<u>\$4,349,179</u>	<u>\$4,349,179</u>	<u>\$5,872,361</u>	<u>\$1,523,182</u>	<u>\$5,111,571</u>

Analysis of Net Position

Cash	\$2,889,809
Receivable	13,774
Inventory	510,508
Capital Assets, net	2,993,539
Other Assets	166,026
Deferred Outflows	226,491
Liabilities	(577,254)
Deferred Inflows	(350,532)
Net Position	<u>\$5,872,361</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended October 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$10,850	\$9,042	\$8,635	(\$407)	\$10,445
2 Charges for services	2,074,100	1,728,417	1,867,582	139,165	1,742,230
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,084,950</u>	<u>1,737,458</u>	<u>1,876,217</u>	<u>138,759</u>	<u>1,752,675</u>
OPERATING EXPENSES:					
5 Personnel Services	868,960	724,133	532,778	191,356	606,528
6 Supplies and materials	57,756	48,130	30,487	17,643	28,135
7 Services and other expenses	777,173	647,644	565,399	82,245	504,725
8 Repairs and maintenance	68,155	56,796	21,777	35,019	134,486
9 Depreciation and amortization	15,900	13,250	9,422	3,828	12,984
10 Refunds	0	0	253	(253)	0
11 TOTAL OPERATING EXPENSES	<u>1,787,944</u>	<u>1,489,953</u>	<u>1,160,116</u>	<u>330,090</u>	<u>1,286,858</u>
12 OPERATING INCOME/(LOSS)	297,006	247,505	716,101	468,849	465,817
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,200	1,000	22,447	21,447	3,369
14 Gain (loss) on disposal of fixed assets	0	0	(2,187)	(2,187)	0
15 Other, net	0	0	0	0	(9)
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>298,206</u>	<u>248,505</u>	<u>736,361</u>	<u>488,109</u>	<u>469,177</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	5,887
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>298,206</u>	<u>248,505</u>	<u>736,361</u>	<u>488,109</u>	<u>475,064</u>
20 BEGINNING NET POSITION	<u>776,447</u>	<u>776,447</u>	<u>776,447</u>	<u>0</u>	<u>243,907</u>
21 ENDING NET POSITION	<u>\$1,074,653</u>	<u>\$1,024,952</u>	<u>\$1,512,808</u>	<u>\$488,109</u>	<u>\$718,971</u>

Analysis of Net Position	
Cash	\$1,869,248
Receivable	0
Inventory	0
Capital Assets, net	27,029
Other Assets	0
Deferred Outflows	37,749
Liabilities	(362,797)
Deferred Inflows	(58,421)
Net Position	<u>\$1,512,809</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$24,574,000	\$20,478,333	\$20,749,950	\$271,617	\$19,776,064
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>24,574,000</u>	<u>20,478,333</u>	<u>20,749,950</u>	<u>271,617</u>	<u>19,776,064</u>
OPERATING EXPENSES:					
4 Personnel Services	8,021,847	6,684,873	6,504,190	180,682	6,187,193
5 Supplies and materials	1,577,396	1,314,497	1,535,072	(220,575)	896,524
6 Services and other expenses	4,864,291	4,053,576	3,780,835	272,741	3,803,856
7 Repairs and maintenance	4,126,969	3,439,141	2,815,136	624,005	2,853,545
8 Closure & Postclosure Costs	474,500	395,417	515,894	(120,477)	420,598
9 Depreciation and amortization	3,214,600	2,678,833	2,510,883	167,950	2,743,391
10 TOTAL OPERATING EXPENSES	<u>22,279,603</u>	<u>18,566,336</u>	<u>17,662,011</u>	<u>904,325</u>	<u>16,905,107</u>
11 OPERATING INCOME/(LOSS)	<u>2,294,397</u>	<u>1,911,998</u>	<u>3,087,939</u>	<u>1,175,942</u>	<u>2,870,957</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	59,000	49,167	168,886	119,719	30,224
13 Interest expense	(8,943)	(7,453)	(8,661)	(1,208)	(24,198)
14 Gain (loss) on disposal of fixed assets	268,700	223,917	82,663	(141,254)	(5,690)
15 Other, net	153,500	127,917	150,973	23,056	307,727
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,766,654</u>	<u>2,305,545</u>	<u>3,481,800</u>	<u>1,176,255</u>	<u>3,179,020</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(1,518,787)	(1,822,544)	(303,757)	(2,006,244)
19 NET INCOME/(LOSS)	<u>944,110</u>	<u>786,758</u>	<u>1,659,256</u>	<u>872,498</u>	<u>1,228,372</u>
20 BEGINNING NET POSITION	<u>26,365,980</u>	<u>26,365,980</u>	<u>26,365,980</u>	<u>0</u>	<u>24,814,406</u>
21 ENDING NET POSITION	<u>\$27,310,090</u>	<u>\$27,152,738</u>	<u>\$28,025,236</u>	<u>\$872,498</u>	<u>\$26,042,778</u>

Analysis of Net Position

Cash	
Operating	\$10,758,042
Debt Reserve	282
Receivable	3,728,270
Inventory	-
Capital Assets, net	22,353,579
Other Assets	158,202
Deferred Outflows	301,988
Liabilities	(8,807,749)
Deferred Inflows	(467,379)
Net Position	<u>\$28,025,236</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended October 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$773,733	\$644,778	\$670,587	\$25,810	\$591,099
2 RiverMarket Parking	636,099	530,083	559,859	29,777	564,865
3 Business Licenses	253,000	210,833	287,426	76,593	253,163
4 Street Repairs	400,000	333,333	359,599	26,265	288,291
5 Parking Meters	299,000	249,167	403,174	154,008	246,758
6 Other	0	0	0	0	89
7 TOTAL OPERATING REVENUES	<u>2,361,832</u>	<u>1,968,193</u>	<u>2,280,645</u>	<u>312,452</u>	<u>1,944,266</u>
OPERATING EXPENSES:					
8 Personnel Services	543,000	452,500	489,126	(36,626)	404,407
9 Supplies and materials	33,500	27,917	32,467	(4,550)	18,581
10 Repairs and maintenance	44,000	36,667	67,667	(31,000)	30,309
11 Services and other expenses	502,128	418,440	486,427	(67,987)	463,224
12 Depreciation and amortization	220,200	183,500	183,488	12	188,079
13 TOTAL OPERATING EXPENSES	<u>1,342,828</u>	<u>1,119,023</u>	<u>1,259,175</u>	<u>(140,151)</u>	<u>1,104,600</u>
14 OPERATING INCOME/(LOSS)	<u>1,019,004</u>	<u>849,170</u>	<u>1,021,470</u>	<u>172,300</u>	<u>839,665</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,100	7,583	49,245	41,662	10,781
16 Debt Service	(29,326)	(24,438)	(25,155)	(717)	(24,855)
17 Interest expense	(254,900)	(212,417)	(217,572)	(5,155)	(244,048)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>743,878</u>	<u>619,898</u>	<u>827,989</u>	<u>208,090</u>	<u>581,544</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>743,878</u>	<u>619,898</u>	<u>827,989</u>	<u>208,090</u>	<u>581,544</u>
24 BEGINNING NET POSITION	<u>4,597,654</u>	<u>4,597,654</u>	<u>4,597,654</u>	<u>0</u>	<u>3,930,478</u>
25 ENDING NET POSITION	<u>\$5,341,532</u>	<u>\$5,217,552</u>	<u>\$5,425,643</u>	<u>\$208,090</u>	<u>\$4,512,022</u>

Analysis of Net Position

Cash	
Operating	\$3,414,946
Debt Reserve	1,299,689
Receivable	413,671
Inventory	
Capital Assets, net	5,266,836
Other Assets	178,577
Liabilities	<u>(5,148,077)</u>
Net Position	<u>\$5,425,643</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,196,537</u>	<u>1,196,537</u>	<u>742,107</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,196,537</u>	<u>\$1,196,537</u>	<u>\$742,107</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<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>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
Transfer of assets to LOPFI	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,207,764</u>	<u>1,207,764</u>	<u>753,334</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,207,764</u>	<u>\$1,207,764</u>	<u>\$753,334</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,087,109	\$1,087,109	\$480,586
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	13,434	13,434	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>1,100,543</u>	<u>1,100,543</u>	<u>480,586</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,895,698)	(1,895,698)	537,340
7 Realized gain (loss) on the sale of investments	0	0	438,406	438,406	617,109
8 Interest and dividends	0	0	153,113	153,113	146,122
9	0	0	(1,304,180)	(1,304,180)	1,300,571
10 Less investment expense	0	0	(22,943)	(22,943)	(12,741)
11 Net investment income (loss)	0	0	(1,327,122)	(1,327,122)	1,287,831
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(226,579)</u>	<u>(226,579)</u>	<u>1,768,417</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,333,959	(1,333,959)	1,389,054
14 Administrative expenses	0	0	35,886	(35,886)	32,304
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,369,844</u>	<u>(1,369,844)</u>	<u>1,421,358</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,596,424)</u>	<u>(1,596,424)</u>	<u>347,058</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,280,624</u>	<u>13,280,624</u>	<u>12,503,204</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,684,200</u>	<u>\$11,684,200</u>	<u>\$12,850,262</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on January 25, 2023.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended October 31, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2021 Unaudited
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
DEDUCTIONS:					
13					
14					
15					
16					
17					
18					

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

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$133,098	\$133,098	\$177,533
2 Plan members	0	0	281,890	281,890	115,163
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>414,988</u>	<u>414,988</u>	<u>292,696</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,881,838)	(1,881,838)	949,438
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>(1,881,838)</u>	<u>(1,881,838)</u>	<u>949,438</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,881,838)</u>	<u>(1,881,838)</u>	<u>949,438</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,466,850)</u>	<u>(1,466,850)</u>	<u>1,242,135</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	964,065	(964,065)	276,081
14 Administrative expenses	0	0	125	(125)	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>964,190</u>	<u>(964,190)</u>	<u>276,081</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,431,040)</u>	<u>(2,431,040)</u>	<u>966,053</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,982,278</u>	<u>8,982,278</u>	<u>9,569,740</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$6,551,238</u>	<u>\$6,551,238</u>	<u>\$10,535,793</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$3,846,061	\$3,846,061	\$3,838,120
2 Plan members	0	0	2,144,152	2,144,152	1,679,587
3 Participant Directed Transfer	0	0	0	0	59,425
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	75,287	75,287	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>6,065,500</u>	<u>6,065,500</u>	<u>5,577,133</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(14,118,147)	(14,118,147)	5,359,743
8 Realized gain (loss) on the sale of investments	0	0	2,458,131	2,458,131	1,975,120
9 Interest and dividends	0	0	1,050,303	1,050,303	928,685
10	<u>0</u>	<u>0</u>	<u>(10,609,713)</u>	<u>(10,609,713)</u>	<u>8,263,548</u>
11 Less investment expense	0	0	(115,275)	(115,275)	(264,921)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(10,724,988)</u>	<u>(10,724,988)</u>	<u>7,998,627</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(4,659,488)</u>	<u>(4,659,488)</u>	<u>13,575,760</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	2,025,420	(2,025,420)	1,589,437
15 Administrative expenses	0	0	380,659	(380,659)	93,461
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,406,079</u>	<u>(2,406,079)</u>	<u>1,682,898</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(7,065,567)</u>	<u>(7,065,567)</u>	<u>11,892,862</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>93,660,122</u>	<u>93,660,122</u>	<u>80,695,466</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$86,594,555</u>	<u>\$86,594,555</u>	<u>\$92,588,328</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$600,000
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>600,000</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(1,423,092)	459,211
7	Realized gain (loss) on the sale of investments	0	0	86,232	180,541
8	Interest and dividends	0	0	129,040	94,607
9		<u>0</u>	<u>0</u>	<u>(1,207,820)</u>	<u>734,359</u>
10	Less investment expense	0	0	(89,726)	(86,561)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,297,546)</u>	<u>647,798</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,297,546)</u>	<u>1,247,798</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,297,546)</u>	<u>1,247,798</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,724,152</u>	<u>8,407,217</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,426,606</u>	<u>\$9,655,015</u>

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended October 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	1,936,280	1,936,280	2,198,229
4 Total Contributions	<u>0</u>	<u>0</u>	<u>1,936,280</u>	<u>1,936,280</u>	<u>2,198,229</u>
Investment income (loss):					
5 Net increase (decrease) in fair value of investments	0	0	0	0	0
6 Realized gain (loss) on the sale of investments	0	0	0	0	0
7 Interest and dividends	0	0	2,233	2,233	1,955
8	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>1,955</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>1,955</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>1,938,513</u>	<u>2,200,184</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	1,938,513	(1,938,513)	2,200,184
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>(1,938,513)</u>	<u>2,200,184</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended October 31, 2022

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$672,237	\$6,486,574	\$6,338,677	\$19,807,087			\$33,304,575	\$3,394,313
108 General - Special Projects				678,441			678,441	2,473,754
110 Seized Money			424,805				424,805	1,923
140 Franchise Fee Collection							0	0
200 Street				2,814,681			2,814,681	98,503
205 Street - Special Projects							0	1,231,615
210 Special Projects				15,562			15,562	716,715
220 911							0	3,621
230 CDBG							0	117,009
240 HIPP							0	201,428
250 NHSP							0	7,400
270 Grants	100,105			2,160,599			2,260,704	4,920,987
271 American Rescue Plan Act				10,907,993			10,907,993	4,419,376
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	640,347
326 2012-2021 Capital Project Fund							0	11,643,698
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	4,970,269
352 TIF - Port Authority				130,652			130,652	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				1,830,138			1,830,138	0
530 2013 Improvement Bonds Debt Service Fund				6,103,671			6,103,671	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,020,114			1,020,114	0
560 2017 Library Refunding Bond Fund				1,830,138			1,830,138	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254			350,532		927,786	0
601 Vehicle Storage Facility	11,170	92,103		259,524	58,421		421,218	0
603 Waste Disposal	33,096	689,591	8,085,061		467,377	-	9,275,126	0
612 Rivermarket Garage Fund	398,733		81,220	218,124		4,450,000	5,148,077	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan	7,000						7,000	0
850 Courts	34,434		113,897				148,331	0
940 Accounts Payable Clearing Fund	1,736,563						1,736,563	0
Totals	<u>\$2,993,338</u>	<u>\$7,845,522</u>	<u>\$15,043,660</u>	<u>\$47,776,723</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$78,985,574</u>	<u>\$34,840,957</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended October 31, 2022

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2021	BONDS ISSUED 7/14/1905	PRINCIPAL PAID IN 2022	BONDS RETIRED 2022	PRINCIPAL BALANCE AT 10/31/2022	INTEREST PAID IN 2022
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,245,000	\$0	\$0	\$105,000	1,140,000	\$71,550
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	22,850,000	-	1,390,000	2,100,000	19,360,000	645,063
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	5,200,000	-	1,735,000	3,465,000	-	118,625
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	14,460,000	-	4,290,000	10,170,000	-	319,875
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,070,000	-	620,000	-	4,450,000	268,073
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	325,000	-	325,000	-	-	9,344
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	14,255,000	-	950,000	-	13,305,000	555,150
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	31,010,000	-	-	-	31,010,000	657,697
TEMPORARY NOTE										
2017 Temporary Note	Signature Public Funding	5,250,000	8/8/2022	1.81%	1,088,035	-	1,088,035	-	-	19,693
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	3,465,312	-	1,129,523	-	2,335,789	77,970
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	5,925,000	-	1,165,261	-	4,759,739	49,770
CAPITAL LEASE OBLIGATIONS										
2019 Vehicle Lease	Enterprise Lease Management	2,924,374			1,963,720	-	371,758	-	1,591,962	65,548
2020 Vehicle Lease	Enterprise Lease Management	1,309,435			988,880	-	162,309	-	806,571	31,310
2021 Vehicle Lease	Enterprise Lease Management	1,857,413			1,661,181	-	331,080	-	1,330,101	42,792
Grand Total		\$187,251,222			\$109,487,128	\$0	\$13,557,966	\$15,840,000	\$80,089,162	\$2,932,459

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended October 31, 2022
(Unaudited)

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

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

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

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

Available — the revenue is available to finance current expenditures to be paid within 60 days
Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

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

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

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