

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|--|---------------------|---------------------|-------------------------------------|--|---------------------------|
| REVENUES: | | | | | |
| 1 General property taxes | \$35,094,607 | \$2,924,551 | \$568,425 | (\$2,356,125) | \$502,861 |
| 2 Sales taxes | 134,318,006 | \$11,193,167 | 10,772,043 | (421,124) | 9,774,336 |
| 3 Licenses and permits | 13,064,400 | 1,088,700 | 6,055,344 | 4,966,644 | 5,711,998 |
| 4 Intergovernmental | 10,020,799 | 835,067 | 0 | (835,067) | 0 |
| 5 Charges for services | 11,260,292 | 938,358 | 709,983 | (228,375) | 653,827 |
| 6 Fines and fees | 1,594,600 | 132,883 | 173,500 | 40,617 | 184,381 |
| 7 Utility franchise fees | 32,404,050 | 2,700,338 | 2,814,292 | 113,955 | 2,517,517 |
| 8 Investment income | 450,000 | 37,500 | 91,933 | 54,433 | 30,467 |
| 9 Miscellaneous | 975,696 | 81,308 | 124,625 | 43,317 | 77,860 |
| 10 TOTAL REVENUES | <u>239,182,450</u> | <u>19,931,871</u> | <u>21,310,146</u> | <u>1,378,275</u> | <u>19,453,247</u> |
| EXPENDITURES: | | | | | |
| GENERAL GOVERNMENT: | | | | | |
| 11 Executive Administration | 27,800,363 | 2,316,697 | 991,614 | 1,325,083 | 1,389,156 |
| 12 Board of Directors | 348,179 | 29,015 | 31,030 | (2,015) | 26,032 |
| 13 Community Programs | 329,603 | 27,467 | 21,136 | 6,331 | 59,487 |
| 14 City Attorney | 2,563,580 | 213,632 | 166,982 | 46,650 | 144,940 |
| 15 District Court - First Division (Criminal) | 1,415,686 | 117,974 | 116,105 | 1,869 | 113,606 |
| 16 District Court - Third Division (Environmental) | 588,888 | 49,074 | 47,095 | 1,979 | 49,482 |
| 17 District Court - Second Division (Traffic) | 1,355,459 | 112,955 | 89,903 | 23,052 | 94,221 |
| 18 Finance | 4,807,797 | 400,650 | 365,282 | 35,368 | 338,890 |
| 19 Human Resources | 2,538,165 | 211,514 | 196,769 | 14,745 | 190,978 |
| 20 Information Technology | 7,963,217 | 663,601 | 469,264 | 194,337 | 511,936 |
| 21 Planning and Development | 3,412,745 | 284,395 | 279,777 | 4,618 | 238,243 |
| 22 TOTAL GENERAL GOVERNMENT | <u>53,123,682</u> | <u>4,426,974</u> | <u>2,774,956</u> | <u>1,652,017</u> | <u>3,156,972</u> |
| 23 PUBLIC WORKS | 1,140,917 | 95,076 | 83,321 | 11,756 | 83,661 |
| 24 PARKS & RECREATION | 11,109,841 | 925,820 | 915,724 | 10,096 | 883,289 |
| 25 RIVERMARKET | 1,071,692 | 89,308 | 69,417 | 19,891 | - |
| 26 GOLF | 1,797,682 | 149,807 | 112,599 | 37,208 | 123,795 |
| 27 JIM DAILEY FITNESS & AQUATICS | 890,419 | 74,202 | 71,921 | 2,281 | 67,647 |
| 28 ZOO | 7,267,821 | 605,652 | 649,278 | (43,626) | 625,198 |
| 29 FIRE | 59,158,357 | 4,929,863 | 4,725,028 | 204,835 | 4,499,696 |
| 30 POLICE | 85,054,047 | 7,087,837 | 6,813,046 | 274,791 | 6,348,353 |
| 31 911 OPERATIONS | 4,948,663 | 412,389 | 328,398 | 83,991 | 327,649 |
| 32 HOUSING & NEIGHBORHOOD PROGRAMS | 6,636,656 | 553,055 | 521,119 | 31,935 | 460,383 |
| 33 DEBT SERVICE: | | | | | |
| 34 Principal | 2,329,987 | 194,166 | 0 | 194,166 | 0 |
| 35 Fiscal Charges on Long Term Debt | 92,537 | 7,711 | 0 | 7,711 | 0 |
| 36 CAPITAL OUTLAY | 63,325 | 5,277 | 0 | 5,277 | 0 |
| 37 VACANCY SAVINGS | (7,000,000) | (583,333) | 0 | (583,333) | 0 |
| 38 TOTAL EXPENDITURES | <u>227,685,626</u> | <u>18,973,802</u> | <u>17,064,808</u> | <u>1,908,995</u> | <u>16,576,642</u> |
| 39 REVENUES OVER (UNDER) EXPENDITURES | <u>11,496,824</u> | <u>958,069</u> | <u>4,245,338</u> | <u>3,287,270</u> | <u>2,876,605</u> |
| OTHER FINANCING SOURCES/(USES): | | | | | |
| 40 CARRYOVER - PRIOR YEAR | 0 | 0 | 0 | 0 | 0 |
| 41 TRANSFERS IN | 1,564,826 | 130,402 | 1,564,826 | 1,434,424 | 2,098,287 |
| 42 TRANSFERS OUT | (13,061,650) | (1,088,471) | (13,061,650) | (11,973,179) | (10,769,512) |
| REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) | | | | | |
| 43 EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (7,251,486) | (7,251,486) | (5,794,620) |
| 44 BEGINNING FUND BALANCE | <u>33,604,148</u> | <u>33,604,148</u> | <u>33,604,148</u> | <u>0</u> | <u>36,591,886</u> |
| 45 ENDING FUND BALANCE (Notes 1 and 2) | <u>\$33,604,148</u> | <u>\$33,604,148</u> | <u>\$26,352,663</u> | <u>(\$7,251,486)</u> | <u>\$30,797,266</u> |

Note 1: Total encumbrances included in the reported expenditures are \$1,668,307

Note 2: This presentation includes Fund 100A restricted reserves of \$13,100,000

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund
The January 31, 2023 fund balance in Fund 108 is \$63,742,177.
The January 31, 2023 fund balance in Fund 110 is \$352,249.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Charges for services | \$0 | \$0 | \$11,266 | \$11,266 | (\$103) |
| 2 Fines and fees | 0 | 0 | 1,130 | 1,130 | 2,605 |
| 3 Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| 4 Interest income | 0 | 0 | 0 | 0 | 0 |
| 5 Miscellaneous | 0 | 0 | 23,519 | 23,519 | 16,074 |
| 6 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>35,914</u> | <u>35,914</u> | <u>18,576</u> |
| EXPENDITURES: | | | | | |
| 7 Executive Administration | 0 | 0 | 801,952 | (801,952) | 981,316 |
| 8 City Attorney | 0 | 0 | 0 | 0 | 1,331 |
| 9 Finance | 0 | 0 | 33,612 | (33,612) | 18,367 |
| 10 Information Technology | 0 | 0 | 129,336 | (129,336) | 151,750 |
| 12 Human Resources | 0 | 0 | 0 | 0 | 1,192 |
| 13 Planning | 0 | 0 | 25,959 | (25,959) | 27,796 |
| 14 Community Programs | 0 | 0 | 673,733 | (673,733) | 664,767 |
| 15 Public Works | 0 | 0 | 41,840 | (41,840) | 72,951 |
| 16 Parks and Recreation | 0 | 0 | 88,734 | (88,734) | 48,617 |
| 17 Jim Dailey Fitness and Aquatics | 0 | 0 | 0 | 0 | 0 |
| 18 Fire | 0 | 0 | 211,829 | (211,829) | 232,110 |
| 19 Police | 0 | 0 | 145,764 | (145,764) | 0 |
| 20 Housing | 0 | 0 | 217,341 | (217,341) | 161,450 |
| 21 Fleet | 0 | 0 | 310,353 | (310,353) | 294,200 |
| 22 Zoo | 0 | 0 | 10,837 | (10,837) | 14,881 |
| 23 Debt Service: | | | | | |
| 24 Principal | 0 | 0 | 0 | 0 | 85,238 |
| 25 Fiscal Charges on Long Term Debt | 0 | 0 | 0 | 0 | 15,242 |
| 26 Capital Outlay | 0 | 0 | 128,271 | (128,271) | (145,303) |
| 27 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>2,819,560</u> | <u>(2,819,560)</u> | <u>2,625,903</u> |
| 28 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (2,783,646) | 2,783,646 | (2,607,327) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 29 Transfers In | 0 | 0 | 13,005,150 | 13,005,150 | 10,713,012 |
| 30 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 31 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 10,221,504 | 10,221,504 | 8,105,685 |
| 32 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>53,520,673</u> | <u>53,520,673</u> | <u>25,156,006</u> |
| 33 ENDING FUND BALANCE (Note 1) | <u>\$0</u> | <u>\$0</u> | <u>\$63,742,177</u> | <u>\$63,742,177</u> | <u>\$33,261,691</u> |

Note 1: As of January 31, 2023, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Utility franchise fees | \$0 | \$0 | \$42,000 | \$42,000 | \$217,000 |
| 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>42,000</u> | <u>42,000</u> | <u>217,000</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 | 42,000 | 42,000 | 217,000 |
| 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 | 42,000 | 42,000 | 217,000 |
| 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>\$41,999</u> | <u>\$41,999</u> | <u>\$216,999</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
Preliminary Monthly Financial Report
Seized Money Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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 Police | 0 | 0 | 453 | (453) | 1,923 |
| 6 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>453</u> | <u>(453)</u> | <u>1,923</u> |
| 7 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (453) | (453) | (1,923) |
| 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 | (453) | (453) | (1,923) |
| 11 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>352,701</u> | <u>352,701</u> | <u>140,802</u> |
| 12 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$352,249</u> | <u>\$352,249</u> | <u>\$138,880</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | YTD <u>Budget</u> | YTD Revenues and <u>Expenditures</u> | Variance Favorable <u>(Unfavorable)</u> | Jan 31, 2022 <u>Unaudited</u> |
|---|---------------------|----------------------|--|---|----------------------------------|
| REVENUES: | | | | | |
| 1 General property taxes | \$7,227,897 | \$602,325 | \$117,633 | (\$484,691) | \$104,154 |
| 2 Licenses and permits | 19,800 | 1,650 | 0 | (1,650) | 0 |
| 3 Intergovernmental | 18,101,700 | 1,508,475 | 1,213,511 | (294,964) | 1,212,676 |
| 4 Charges for services | 24,000 | 2,000 | 2,421 | 421 | 0 |
| 5 Investment income | 200,000 | 16,667 | 39,955 | 23,288 | 14,072 |
| 6 Miscellaneous | 52,300 | 4,358 | 7,370 | 3,012 | 9,785 |
| 7 TOTAL REVENUES | <u>25,625,697</u> | <u>2,135,475</u> | <u>1,380,890</u> | <u>(754,585)</u> | <u>1,340,687</u> |
| EXPENDITURES: | | | | | |
| Public Works: | | | | | |
| 8 General Administration | 2,958,713 | 246,559 | 92,909 | 153,650 | 222,697 |
| 9 Operations Administration | 655,943 | 54,662 | 47,177 | 7,485 | 44,659 |
| 10 Street & Drainage Maintenance | 8,329,339 | 694,112 | 566,662 | 127,450 | 540,501 |
| 11 Storm Drainage Maintenance | 1,282,183 | 106,849 | 99,181 | 7,668 | 78,426 |
| 12 Work Pool | 157,349 | 13,112 | 5,514 | 7,598 | 6,485 |
| 13 Resource Control & Scheduling | 382,750 | 31,896 | 33,245 | (1,349) | 27,889 |
| 14 Control Devices | 1,021,181 | 85,098 | 101,763 | (16,665) | 57,218 |
| 15 Signals | 1,017,132 | 84,761 | 74,867 | 9,894 | 70,665 |
| 16 Parking Meters | 126,979 | 10,582 | 15,664 | (5,083) | 14,669 |
| 17 Civil Engineering | 1,665,455 | 138,788 | 147,945 | (9,157) | 132,169 |
| 18 Traffic Engineering | 3,739,692 | 311,641 | 276,040 | 35,601 | 253,312 |
| 19 Parking Enforcement | 339,846 | 28,321 | 20,786 | 7,534 | 16,276 |
| 20 Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 21 TOTAL EXPENDITURES | <u>21,676,562</u> | <u>1,806,380</u> | <u>1,481,754</u> | <u>324,627</u> | <u>1,464,966</u> |
| 22 REVENUES OVER (UNDER) EXPENDITURES | 3,949,135 | 329,095 | (100,864) | (429,958) | (124,279) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 23 Carryover-Prior Year | 0 | 0 | 0 | 0 | 0 |
| 24 Transfers In | 284,000 | 23,667 | 284,000 | 260,333 | 285,474 |
| 25 Transfers Out | (2,827,217) | (235,601) | (2,827,217) | (2,591,616) | (2,729,717) |
| 26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 1,405,918 | 117,160 | (2,644,081) | (2,761,241) | (2,568,522) |
| 27 BEGINNING FUND BALANCE | <u>25,599,121</u> | <u>25,599,121</u> | <u>25,599,121</u> | <u>0</u> | <u>21,694,126</u> |
| 28 ENDING FUND BALANCE (Note 1) | <u>\$27,005,039</u> | <u>\$25,716,281</u> | <u>\$22,955,041</u> | <u>(\$2,761,241)</u> | <u>\$19,125,604</u> |

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The January 31, 2023 fund balance in Fund 205 is \$6,478,114.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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 | 102,417 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>102,417</u> |
| EXPENDITURES: | | | | | |
| 5 Public Works | 0 | 0 | 881,707 | (881,707) | 1,147,771 |
| 6 Capital Outlay | 0 | 0 | 0 | 0 | 152,010 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>881,707</u> | <u>(881,707)</u> | <u>1,299,781</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (881,707) | (881,707) | (1,197,364) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 9 Transfers In | 0 | 0 | 2,290,000 | 2,290,000 | 2,225,000 |
| 10 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 1,408,293 | 1,408,293 | 1,027,636 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>5,069,821</u> | <u>5,069,821</u> | <u>4,432,839</u> |
| 13 ENDING FUND BALANCE (Note 1) | <u>\$0</u> | <u>\$0</u> | <u>\$6,478,114</u> | <u>\$6,478,114</u> | <u>\$5,460,475</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Special Projects Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | YTD <u>Budget</u> | YTD Revenues and <u>Expenditures</u> | Variance Favorable (Unfavorable) | Jan 31, 2022 <u>Unaudited</u> |
|--|---------------|----------------------|--|--|----------------------------------|
| REVENUES: | | | | | |
| 1 Licenses and permits | \$0 | \$0 | \$24,944 | \$24,944 | \$60,206 |
| 2 Intergovernmental | 0 | 0 | 16,973 | 16,973 | 145,891 |
| 3 Charges for services | 0 | 0 | 840 | 840 | 16,440 |
| 4 Fines and fees | 0 | 0 | 82,928 | 82,928 | 48,537 |
| 5 Interest income | 0 | 0 | 361 | 361 | 71 |
| 6 Miscellaneous | 0 | 0 | 127,135 | 127,135 | 236,373 |
| 7 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>253,181</u> | <u>253,181</u> | <u>507,518</u> |
| EXPENDITURES: | | | | | |
| 8 Executive Administration | 0 | 0 | 59,201 | (59,201) | 52,349 |
| 9 Community Programs | 0 | 0 | 0 | 0 | 0 |
| 10 City Attorney | 0 | 0 | 0 | 0 | 0 |
| 11 District Court - First Division (Criminal) | 0 | 0 | 0 | 0 | 3,581 |
| 12 District Court - Second Division (Traffic) | 0 | 0 | 1,293 | (1,293) | 2,974 |
| 13 District Court - Third Division (Environmental) | 0 | 0 | 0 | 0 | 0 |
| 14 Finance | 0 | 0 | (15) | 15 | 5,250 |
| 15 Human Resources | 0 | 0 | 5,176 | (5,176) | 60,297 |
| 16 Information Technology | 0 | 0 | 0 | 0 | 0 |
| 17 Planning | 0 | 0 | 4,372 | (4,372) | 3,294 |
| 18 Fleet | 0 | 0 | 116,624 | (116,624) | 412,034 |
| 19 Public Works | 0 | 0 | 0 | 0 | 47,250 |
| 20 Parks and Recreation | 0 | 0 | 136,254 | (136,254) | 172,223 |
| 21 Jim Dailey Fitness & Aquatics | 0 | 0 | 0 | 0 | 0 |
| 22 Fire | 0 | 0 | 186,420 | (186,420) | 83,007 |
| 23 Police | 0 | 0 | 2 | (2) | 0 |
| 24 Housing | 0 | 0 | 6,383 | (6,383) | 9,932 |
| 25 Zoo | 0 | 0 | 5,330 | (5,330) | 5,330 |
| 26 Debt Service: | | | | | |
| 27 Principal | 0 | 0 | 0 | 0 | 0 |
| 28 Fiscal Charges on Long Term Debt | 0 | 0 | 0 | 0 | 0 |
| 29 Capital Outlay | 0 | 0 | 26,894 | (26,894) | 0 |
| 30 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>547,934</u> | <u>(547,934)</u> | <u>857,520</u> |
| 31 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (294,753) | (294,753) | (350,002) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 32 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 33 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) | | | | | |
| 34 EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (294,753) | (294,753) | (350,002) |
| 35 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>7,158,912</u> | <u>7,158,912</u> | <u>4,034,092</u> |
| 36 ENDING FUND BALANCE (Note 1) | <u>\$0</u> | <u>\$0</u> | <u>\$6,864,159</u> | <u>\$6,864,159</u> | <u>\$3,684,090</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Grant Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Intergovernmental | \$0 | \$0 | \$62,721 | \$62,721 | \$245,784 |
| 2 Charges for Services | 0 | 0 | 0 | 0 | 0 |
| 3 Interest income | 0 | 0 | 1,173 | 1,173 | 0 |
| 4 Program income | 0 | 0 | 0 | 0 | 0 |
| 5 Miscellaneous | 0 | 0 | 12,000 | 12,000 | 815 |
| TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>75,894</u> | <u>75,894</u> | <u>246,598</u> |
| EXPENDITURES: | | | | | |
| 6 General Government | 0 | 0 | 190,171 | (190,171) | 60,252 |
| 7 Public Works | 0 | 0 | 3,767,624 | (3,767,624) | 1,783,746 |
| 8 Parks & Recreation | 0 | 0 | 65,540 | (65,540) | 22,196 |
| 9 Fleet | 0 | 0 | 0 | 0 | 0 |
| 10 Zoo | 0 | 0 | 0 | 0 | 0 |
| 11 Fire | 0 | 0 | 39,412 | (39,412) | 0 |
| 12 Police | 0 | 0 | 602,796 | (602,796) | 446,008 |
| 13 Housing | 0 | 0 | 6,080 | (6,080) | 5,071 |
| 14 Capital Outlay | 0 | 0 | 0 | 0 | 60,482 |
| TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>4,671,623</u> | <u>(4,671,623)</u> | <u>2,377,755</u> |
| 15 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (4,595,729) | (4,595,729) | (2,131,157) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 16 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 17 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (4,595,729) | (4,595,729) | (2,131,157) |
| 19 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>28,725</u> | <u>17,775</u> | <u>17,775</u> |
| 20 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>(\$4,567,005)</u> | <u>(\$4,567,005)</u> | <u>(\$2,113,382)</u> |

| | |
|-----------------------|--------------------|
| Expenditures include: | |
| Expended | \$82,541 |
| Encumbered | 4,589,083 |
| | <u>\$4,671,623</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Intergovernmental | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Charges for Services | 0 | 0 | 0 | 0 | 0 |
| 3 Interest income | 0 | 0 | 15,106 | 15,106 | 6,824 |
| 4 Program income | 0 | 0 | 0 | 0 | 0 |
| 5 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>15,106</u> | <u>15,106</u> | <u>6,824</u> |
| EXPENDITURES: | | | | | |
| 6 General Government | 0 | 0 | 1,439,818 | (1,439,818) | 2,914,555 |
| 7 Public Works | 0 | 0 | 3,500,167 | (3,500,167) | 0 |
| 8 Parks & Recreation | 0 | 0 | 30,125 | (30,125) | 0 |
| 9 Fleet | 0 | 0 | 0 | 0 | 0 |
| 10 Fire | 0 | 0 | 839,040 | (839,040) | 1,458,011 |
| 11 Police | 0 | 0 | 2,335 | (2,335) | 0 |
| 12 Housing | 0 | 0 | 20,000 | (20,000) | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>5,831,485</u> | <u>(5,831,485)</u> | <u>4,372,566</u> |
| 13 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (5,816,378) | (5,816,378) | (4,365,742) |
| 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 | (5,816,378) | (5,816,378) | (4,365,742) |
| 17 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>337,658</u> | <u>337,658</u> | <u>57,214</u> |
| 18 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>(\$5,478,720)</u> | <u>(\$5,478,720)</u> | <u>(\$4,308,528)</u> |

| | |
|-----------------------|--------------------|
| Expenditures include: | |
| Expended | \$152,268 |
| Encumbered | <u>5,679,217</u> |
| | <u>\$5,831,485</u> |

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. The second tranche of funds was received in June 2022. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Emergency 911 Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Charges for services | \$0 | \$0 | (\$142,932) | (\$142,932) | (\$145,811) |
| 2 Interest income | 0 | 0 | 6,052 | 6,052 | 2,558 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 1,800 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>(136,879)</u> | <u>(136,879)</u> | <u>(141,453)</u> |
| EXPENDITURES: | | | | | |
| 5 Police | 0 | 0 | 51,351 | (51,351) | 5,329 |
| 6 Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>51,351</u> | <u>(51,351)</u> | <u>5,329</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (188,231) | (188,231) | (146,781) |
| 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 | (188,231) | (188,231) | (146,781) |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>4,193,833</u> | <u>4,193,833</u> | <u>3,493,311</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$4,005,603</u> | <u>\$4,005,603</u> | <u>\$3,346,530</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Intergovernmental | \$0 | \$0 | \$99,900 | \$99,900 | \$263,210 |
| 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>99,900</u> | <u>99,900</u> | <u>263,210</u> |
| EXPENDITURES: | | | | | |
| 5 General Government | 0 | 0 | 0 | 0 | 0 |
| 6 Housing | 0 | 0 | 292,301 | (292,301) | 1,148,481 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>292,301</u> | <u>(292,301)</u> | <u>1,148,481</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (192,401) | (192,401) | (885,271) |
| 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 | (192,401) | (192,401) | (885,271) |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>1,123,355</u> | <u>1,123,355</u> | <u>878,306</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$930,954</u> | <u>\$930,954</u> | <u>(\$6,965)</u> |

| | |
|-----------------------|------------------|
| Expenditures include: | |
| Expended | \$94,254 |
| Encumbered | <u>198,047</u> |
| | <u>\$292,301</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
HIPP Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|---|------------|---------------|-------------------------------------|--|---------------------------|
| REVENUES: | | | | | |
| 1 Intergovernmental | \$0 | \$0 | \$51,474 | \$51,474 | \$50,924 |
| 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>51,474</u> | <u>51,474</u> | <u>50,924</u> |
| EXPENDITURES: | | | | | |
| 5 General Government | 0 | 0 | 0 | 0 | 0 |
| 6 Housing | 0 | 0 | 164,754 | (164,754) | 771,550 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>164,754</u> | <u>(164,754)</u> | <u>771,550</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (113,279) | (113,279) | (720,626) |
| 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 | (113,279) | (113,279) | (720,626) |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>1,623,768</u> | <u>1,623,768</u> | <u>1,659,005</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$1,510,489</u> | <u>\$1,510,489</u> | <u>\$938,379</u> |

| | |
|-----------------------|------------------|
| Expenditures include: | |
| Expended | \$33,663 |
| Encumbered | <u>131,090</u> |
| | <u>\$164,754</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
NHSP Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|---|------------|---------------|-------------------------------------|--|---------------------------|
| REVENUES: | | | | | |
| 1 Intergovernmental | \$0 | \$0 | \$44 | \$44 | \$0 |
| 2 Charges for Services | 0 | 0 | 0 | 0 | 0 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 12 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>44</u> | <u>44</u> | <u>12</u> |
| EXPENDITURES: | | | | | |
| 5 General Government | 0 | 0 | 0 | 0 | 0 |
| 6 Housing | 0 | 0 | 8,075 | (8,075) | 7,400 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>8,075</u> | <u>(8,075)</u> | <u>7,400</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (8,031) | (8,031) | (7,388) |
| 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>(8,031)</u> | <u>(8,031)</u> | <u>(7,388)</u> |
| 13 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>18,246</u> | <u>18,246</u> | <u>17,779</u> |
| 14 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$10,216</u> | <u>\$10,216</u> | <u>\$10,391</u> |

| | |
|-----------------------|----------------|
| Expenditures include: | |
| Expended | \$675 |
| Encumbered | 7,400 |
| | <u>\$8,075</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Short Term Capital Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|--|------------|---------------|-------------------------------------|--|---------------------------|
| REVENUES: | | | | | |
| 1 Charges for Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Interest income | 0 | 0 | 13,564 | 13,564 | 1,627 |
| 3 Donations | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>13,564</u> | <u>13,564</u> | <u>1,627</u> |
| EXPENDITURES: | | | | | |
| 5 General Government | 0 | 0 | 49 | (49) | 49 |
| 6 Public Works | 0 | 0 | 0 | 0 | 0 |
| 7 Parks and Recreation | 0 | 0 | 4,900 | (4,900) | 4,900 |
| 8 Fire | 0 | 0 | 75,783 | (75,783) | 19,010 |
| 9 Police | 0 | 0 | 477,053 | (477,053) | 485,133 |
| 10 Fleet | 0 | 0 | 0 | 0 | 0 |
| 11 Capital Outlay | 0 | 0 | 54,849 | (54,849) | 610,439 |
| 12 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>612,634</u> | <u>(612,634)</u> | <u>1,119,531</u> |
| 13 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (599,070) | (599,070) | (1,117,904) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 14 Temporary Note Proceeds | 0 | 0 | 7,400,000 | 7,400,000 | 0 |
| 15 Capital Lease | 0 | 0 | 0 | 0 | 0 |
| 16 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 6,800,930 | 6,800,930 | (1,117,904) |
| 18 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>2,101,919</u> | <u>2,101,919</u> | <u>3,072,791</u> |
| 19 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$8,902,849</u> | <u>\$8,902,849</u> | <u>\$1,954,887</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|---|------------|---------------|-------------------------------------|--|---------------------------|
| REVENUES: | | | | | |
| 1 3/8 Cent Sales Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Interest income | 0 | 0 | 50,560 | 50,560 | 24,477 |
| 3 Miscellaneous Income | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>50,560</u> | <u>50,560</u> | <u>24,477</u> |
| EXPENDITURES: | | | | | |
| 5 General Government | 0 | 0 | 195,766 | (195,766) | 411,127 |
| 6 Housing | 0 | 0 | 82,638 | (82,638) | 0 |
| 7 Public Works | 0 | 0 | 9,607,653 | (9,607,653) | 3,261,783 |
| 8 Parks and Recreation | 0 | 0 | 417,883 | (417,883) | 637,077 |
| 9 Fire | 0 | 0 | 0 | 0 | 1,417 |
| 10 Police | 0 | 0 | 28,628 | (28,628) | 2,060,640 |
| 11 Fleet | 0 | 0 | 64,279 | (64,279) | 285,647 |
| 12 Zoo | 0 | 0 | 277,313 | (277,313) | 319,598 |
| 13 Capital Outlay | 0 | 0 | 46,521 | (46,521) | (267,896) |
| 14 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>10,720,679</u> | <u>(10,720,679)</u> | <u>6,709,393</u> |
| 15 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (10,670,119) | (10,670,119) | (6,684,916) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 16 Temporary Note Proceeds | 0 | 0 | 0 | 0 | 0 |
| 17 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 18 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 19 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (10,670,119) | (10,670,119) | (6,684,916) |
| 20 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>35,360,590</u> | <u>35,360,590</u> | <u>42,278,073</u> |
| 21 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$24,690,471</u> | <u>\$24,690,471</u> | <u>\$35,593,157</u> |

| | |
|-----------------------|---------------------|
| Expenditures include: | |
| Expended | \$190,381 |
| Encumbered | <u>10,530,299</u> |
| Total | <u>\$10,720,679</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Interest income | \$0 | \$0 | \$0 | \$0 | \$150 |
| 2 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>150</u> |
| EXPENDITURES: | | | | | |
| 4 General Government | 0 | 0 | 0 | 0 | 0 |
| 5 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 6 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 0 | 0 | 150 |
| 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 | 0 | 0 | 150 |
| 14 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>287,663</u> | <u>283,427</u> | <u>283,427</u> |
| 15 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$287,663</u> | <u>\$287,663</u> | <u>\$283,577</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Interest income | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Miscellaneous | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 4 Public Works | <u>0</u> | <u>0</u> | <u>3,042,459</u> | <u>(3,042,459)</u> | <u>7,110,849</u> |
| 5 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>3,042,459</u> | <u>(3,042,459)</u> | <u>7,110,849</u> |
| 6 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (3,042,459) | (3,042,459) | (7,110,849) |
| 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 | (3,042,459) | (3,042,459) | (7,110,849) |
| 14 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>4,404,696</u> | <u>4,404,696</u> | <u>11,099,738</u> |
| 15 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$1,362,236</u> | <u>\$1,362,236</u> | <u>\$3,988,889</u> |

| | |
|-----------------------|---------------------------|
| Expenditures include: | |
| Expended | (\$9,283) |
| Encumbered | <u>3,051,742</u> |
| Total | <u><u>\$3,042,459</u></u> |

Note 1: As of January 31, 2023, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 General Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Interest income | 0 | 0 | 330 | 330 | 140 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>330</u> | <u>330</u> | <u>140</u> |
| EXPENDITURES: | | | | | |
| 5 Street & Drainage | 0 | 0 | 0 | 0 | 0 |
| 6 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 7 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 330 | 330 | 140 |
| 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 | 330 | 330 | 140 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>231,536</u> | <u>231,536</u> | <u>236,936</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$231,867</u> | <u>\$231,867</u> | <u>\$237,076</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Actual</u> |
|---|---------------|-----------------------|--|---|--------------------------------|
| REVENUES: | | | | | |
| 1 Interest income | \$0 | \$0 | \$79,728 | \$79,728 | \$0 |
| 2 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>79,728</u> | <u>79,728</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 4 General Government | 0 | 0 | 0 | 0 | 0 |
| 5 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 6 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 79,728 | 79,728 | 0 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 7 Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| 8 Discount on Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| 9 Bond Reoffering Premium | 0 | 0 | 0 | 0 | 0 |
| 10 Cost of Issuance | 0 | 0 | 0 | 0 | 0 |
| 11 Other, net | 0 | 0 | 0 | 0 | 0 |
| 12 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 13 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 79,728 | 79,728 | 0 |
| 15 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>25,551,569</u> | <u>25,551,569</u> | <u>0</u> |
| 16 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$25,631,297</u> | <u>\$25,631,297</u> | <u>\$0</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2022 Capital Improvement Bonds
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Interest income | \$0 | \$0 | \$55,279 | \$55,279 | \$0 |
| 2 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>55,279</u> | <u>55,279</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 4 General Administration | 0 | 0 | 0 | 0 | 0 |
| 5 District Courts | 0 | 0 | 0 | 0 | 0 |
| 6 Public Works | 0 | 0 | 0 | 0 | 0 |
| 7 Parks | 0 | 0 | 0 | 0 | 0 |
| 8 Zoo | 0 | 0 | 0 | 0 | 0 |
| 9 Fire | 0 | 0 | 6,997,910 | (6,997,910) | 0 |
| 5 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>6,997,910</u> | <u>(6,997,910)</u> | <u>0</u> |
| 6 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | (6,942,631) | (6,942,631) | 0 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 7 Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| 8 Bond Reoffering Premium | 0 | 0 | 0 | 0 | 0 |
| 9 Discount on Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| 10 Cost of Issuance | 0 | 0 | 0 | 0 | 0 |
| 11 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 12 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | <u>0</u> | <u>0</u> | <u>(6,942,631)</u> | <u>(6,942,631)</u> | <u>0</u> |
| 14 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>58,240,390</u> | <u>58,240,390</u> | <u>0</u> |
| 15 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$51,297,759</u> | <u>\$51,297,759</u> | <u>\$0</u> |

| | |
|-----------------------|--------------------|
| Expenditures include: | |
| Expended | \$0 |
| Encumbered | <u>6,997,910</u> |
| Total | <u>\$6,997,910</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2018 Hotel Gross Receipts Tax
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Interest income | \$0 | \$0 | \$14 | \$14 | \$6 |
| 2 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>14</u> | <u>14</u> | <u>6</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 | 14 | 14 | 6 |
| 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 | 14 | 14 | 6 |
| 15 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>9,723</u> | <u>9,723</u> | <u>9,527</u> |
| 16 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$9,737</u> | <u>\$9,737</u> | <u>\$9,533</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$0 | \$0 | \$64,647 |
| 2 Interest Income | 0 | 0 | 1 | 1 | 63 |
| 3 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> | <u>64,710</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 | 1 | 1 | 64,710 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 7 Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| 8 Payment to Refunded Bond Escrow | 0 | 0 | 0 | 0 | 0 |
| 9 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 10 Transfers to Component Unit | 0 | 0 | (136,543) | (136,543) | 0 |
| 11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (136,543) | (136,543) | 64,710 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>263,422</u> | <u>263,422</u> | <u>4,228,938</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$126,879</u> | <u>\$126,879</u> | <u>\$4,293,648</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$0 | \$0 | \$215,506 |
| 2 Interest Income | 0 | 0 | 0 | 0 | 485 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>215,991</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 | 0 | 0 | 215,991 |
| 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 | 0 | 0 | 215,991 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>14,601,542</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$14,817,533</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$244,109 | \$244,109 | \$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>244,109</u> | <u>244,109</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 5 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 6 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 7 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 244,109 | 244,109 | 0 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 8 Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| 9 Transfers In | 0 | 0 | 0 | 0 | 0 |
| 10 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| 11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 244,109 | 244,109 | 0 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$244,109</u> | <u>\$244,109</u> | <u>\$0</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | YTD <u>Budget</u> | YTD Revenues and <u>Expenditures</u> | Variance Favorable <u>(Unfavorable)</u> | Jan 31, 2022 <u>Unaudited</u> |
|---|---------------|----------------------|--|---|----------------------------------|
| REVENUES: | | | | | |
| 1 Franchise Fees | \$0 | \$0 | \$198,164 | \$198,164 | \$199,928 |
| 2 Charges for Services | 0 | 0 | 0 | 0 | 0 |
| 3 Interest income | 0 | 0 | 0 | 0 | 7 |
| 4 Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 |
| 5 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>198,164</u> | <u>198,164</u> | <u>199,934</u> |
| EXPENDITURES: | | | | | |
| 6 Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| 7 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 8 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 9 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 198,164 | 198,164 | 199,934 |
| 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 | 198,164 | 198,164 | 199,934 |
| 17 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>20,101</u> | <u>20,101</u> | <u>16,570</u> |
| 18 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$218,265</u> | <u>\$218,265</u> | <u>\$216,504</u> |

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 20, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Interest Income | 0 | 0 | 1,711 | 1,711 | 14 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>1,711</u> | <u>1,711</u> | <u>14</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 | 1,711 | 1,711 | 14 |
| 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 | 1,711 | 1,711 | 14 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>582,984</u> | <u>582,984</u> | <u>423,938</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$584,695</u> | <u>\$584,695</u> | <u>\$423,952</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$0 | \$0 | \$64,647 |
| 2 Interest income | 0 | 0 | 0 | 0 | 240 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>64,887</u> |
| EXPENDITURES: | | | | | |
| 5 Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| 6 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 0 | 0 | 64,887 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 9 Transfer In | 0 | 0 | 0 | 0 | 0 |
| 10 Transfers to Component Unit | 0 | 0 | (136,543) | (136,543) | 0 |
| 11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | (136,543) | (136,543) | 64,887 |
| 12 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>566,956</u> | <u>4,494,002</u> | <u>4,494,002</u> |
| 13 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$430,413</u> | <u>\$430,413</u> | <u>\$4,558,889</u> |

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds, Series 2022 - Debt Service Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | YTD <u>Budget</u> | YTD Revenues and <u>Expenditures</u> | Variance Favorable (Unfavorable) | Jan 31, 2022 <u>Unaudited</u> |
|--|---------------|----------------------|--|--|----------------------------------|
| REVENUES: | | | | | |
| 1 Property Tax | \$0 | \$0 | \$114,293 | \$114,293 | \$0 |
| 2 Interest income | 0 | 0 | 1,542 | 1,542 | 0 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>115,836</u> | <u>115,836</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 5 Issuance Cost | 0 | 0 | 0 | 0 | 0 |
| 6 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 7 TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 8 REVENUES OVER (UNDER) EXPENDITURES | 0 | 0 | 115,836 | 115,836 | 0 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 9 Bond Proceeds | 0 | 0 | 0 | | |
| 10 Transfer In | 0 | 0 | 0 | 0 | 0 |
| 11 Transfers Out | 0 | 0 | 0 | 0 | 0 |
| REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) | | | | | |
| 12 EXPENDITURES AND OTHER FINANCING USES | 0 | 0 | 115,836 | 115,836 | 0 |
| 13 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>476,783</u> | <u>476,783</u> | <u>0</u> |
| 14 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$592,619</u> | <u>\$592,619</u> | <u>\$0</u> |

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 20, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Hotel Tax Revenue
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---|---------------|-----------------------|--|---|-----------------------------------|
| REVENUES: | | | | | |
| 1 Hotel Gross Receipts Tax | \$0 | \$0 | \$229,340 | \$229,340 | \$0 |
| 2 Interest Income | 0 | 0 | 1,336 | 1,336 | 0 |
| 3 Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>230,676</u> | <u>230,676</u> | <u>0</u> |
| EXPENDITURES: | | | | | |
| 5 Interest Expense | 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 | 230,676 | 230,676 | 0 |
| 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 Transfer to Component Unit | 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 | 230,676 | 230,676 | 0 |
| 14 BEGINNING FUND BALANCE | <u>0</u> | <u>0</u> | <u>704,486</u> | <u>704,486</u> | <u>785,209</u> |
| 15 ENDING FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$935,162</u> | <u>\$935,162</u> | <u>\$785,209</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Fleet Services Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|--|--------------------|-----------------------|--|---|-----------------------------------|
| OPERATING REVENUES: | | | | | |
| 1 Charges for services | \$18,689,088 | \$1,557,424 | \$1,080,056 | (\$477,368) | \$873,687 |
| 2 Interest Income | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL OPERATING REVENUES | <u>18,689,088</u> | <u>1,557,424</u> | <u>1,080,056</u> | <u>(477,368)</u> | <u>873,687</u> |
| OPERATING EXPENSES: | | | | | |
| 4 Personnel Services | 4,398,766 | 366,564 | 299,218 | 67,346 | 311,759 |
| 5 Supplies and materials | 8,181,321 | 681,777 | 272,962 | 408,815 | 178,931 |
| 6 Services and other expenses | 4,162,367 | 346,864 | 133,460 | 213,404 | 129,007 |
| 7 Repairs and maintenance | 1,326,740 | 110,562 | 27,158 | 83,404 | 11,549 |
| 8 Depreciation and amortization | 277,500 | 23,125 | 18,964 | 4,161 | 25,316 |
| 9 TOTAL OPERATING EXPENSES | <u>18,346,694</u> | <u>1,528,891</u> | <u>751,761</u> | <u>777,130</u> | <u>656,562</u> |
| 10 OPERATING INCOME/(LOSS) | <u>342,394</u> | <u>28,533</u> | <u>328,294</u> | <u>299,761</u> | <u>217,125</u> |
| NONOPERATING REVENUES/(EXPENSES): | | | | | |
| 11 Investment income | 20,000 | 1,667 | 976 | (691) | 207 |
| 12 Gain (loss) on disposal of fixed assets | 0 | 0 | 0 | 0 | 0 |
| 13 Other, net | 0 | 0 | 0 | 0 | 0 |
| 14 INCOME (LOSS) BEFORE OPERATING TRANSFERS | <u>362,394</u> | <u>30,199</u> | <u>329,270</u> | <u>299,070</u> | <u>217,332</u> |
| OPERATING TRANSFERS: | | | | | |
| 15 Operating transfers in | 0 | 0 | 0 | 0 | 0 |
| 16 Operating transfers out | (362,394) | (30,200) | 0 | 30,200 | 0 |
| 17 NET INCOME/(LOSS) | <u>0</u> | <u>0</u> | <u>329,270</u> | <u>329,270</u> | <u>217,332</u> |
| 18 BEGINNING NET POSITION | <u>5,600,582</u> | <u>5,600,582</u> | <u>5,600,582</u> | <u>0</u> | <u>4,349,179</u> |
| 19 ENDING NET POSITION | <u>\$5,600,582</u> | <u>\$5,600,582</u> | <u>\$5,929,852</u> | <u>\$329,270</u> | <u>\$4,566,511</u> |

Analysis of Net Position

| | |
|---------------------|--------------------|
| Cash | \$2,328,669 |
| Receivable | 22,152 |
| Inventory | 505,335 |
| Capital Assets, net | 3,047,548 |
| Other Assets | 867,719 |
| Deferred Outflows | 226,491 |
| Liabilities | (717,529) |
| Deferred Inflows | (350,532) |
| Net Position | <u>\$5,929,852</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|--|--------------------|--------------------|-------------------------------------|--|---------------------------|
| OPERATING REVENUES: | | | | | |
| 1 Licenses and permits | \$8,585 | \$715 | \$0 | (\$715) | \$5,360 |
| 2 Charges for services | 1,877,000 | 156,417 | 190,626 | 34,210 | 204,373 |
| 3 Other | 0 | 0 | 0 | 0 | 0 |
| 4 TOTAL OPERATING REVENUES | <u>1,885,585</u> | <u>157,132</u> | <u>190,626</u> | <u>33,494</u> | <u>209,733</u> |
| OPERATING EXPENSES: | | | | | |
| 5 Personnel Services | 910,335 | 75,861 | 53,367 | 22,494 | 57,473 |
| 6 Supplies and materials | 56,518 | 4,710 | 1,111 | 3,599 | 453 |
| 7 Services and other expenses | 777,173 | 64,764 | 26,923 | 37,842 | 31,394 |
| 8 Repairs and maintenance | 69,461 | 5,788 | 1,161 | 4,628 | 1,299 |
| 9 Depreciation and amortization | 12,500 | 1,042 | 97 | 945 | 1,036 |
| 10 Refunds | 0 | 0 | 0 | 0 | 253 |
| 11 TOTAL OPERATING EXPENSES | <u>1,825,987</u> | <u>152,166</u> | <u>82,658</u> | <u>69,507</u> | <u>91,908</u> |
| 12 OPERATING INCOME/(LOSS) | 59,598 | 4,967 | 107,968 | 103,001 | 117,826 |
| NONOPERATING REVENUES/(EXPENSES): | | | | | |
| 13 Investment income | 11,000 | 917 | 2,952 | 2,036 | 724 |
| 14 Gain (loss) on disposal of fixed assets | 0 | 0 | 0 | 0 | 0 |
| 15 Other, net | 0 | 0 | 0 | 0 | 0 |
| 16 INCOME (LOSS) BEFORE OPERATING TRANSFERS | <u>70,598</u> | <u>5,883</u> | <u>110,920</u> | <u>105,037</u> | <u>118,549</u> |
| OPERATING TRANSFERS: | | | | | |
| 17 Carryover- Prior Year | 0 | 0 | 0 | 0 | 0 |
| 18 Operating transfers out | 0 | 0 | 0 | 0 | 0 |
| 19 NET INCOME/(LOSS) | <u>70,598</u> | <u>5,883</u> | <u>110,920</u> | <u>105,037</u> | <u>118,549</u> |
| 20 BEGINNING NET POSITION | <u>1,570,304</u> | <u>1,570,304</u> | <u>1,570,304</u> | <u>0</u> | <u>776,447</u> |
| 21 ENDING NET POSITION | <u>\$1,640,902</u> | <u>\$1,576,187</u> | <u>\$1,681,224</u> | <u>\$105,037</u> | <u>\$894,996</u> |

| Analysis of Net Position | |
|--------------------------|--------------------|
| Cash | \$2,017,876 |
| Receivable | 0 |
| Inventory | 0 |
| Capital Assets, net | 26,739 |
| Other Assets | 0 |
| Deferred Outflows | 37,749 |
| Liabilities | (342,719) |
| Deferred Inflows | (58,421) |
| Net Position | <u>\$1,681,224</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Waste Disposal Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|--|---------------------|-----------------------|--|---|-----------------------------------|
| OPERATING REVENUES: | | | | | |
| 1 Charges for services | \$25,305,100 | \$2,108,758 | \$2,086,598 | (\$22,160) | \$1,953,092 |
| 2 Other | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL OPERATING REVENUES | <u>25,305,100</u> | <u>2,108,758</u> | <u>2,086,598</u> | <u>(22,160)</u> | <u>1,953,092</u> |
| OPERATING EXPENSES: | | | | | |
| 4 Personnel Services | 8,494,940 | 707,912 | 685,487 | 22,424 | 663,635 |
| 5 Supplies and materials | 2,411,134 | 200,928 | 138,183 | 62,745 | 7,220 |
| 6 Services and other expenses | 4,866,207 | 405,517 | 80,015 | 325,502 | 54,446 |
| 7 Repairs and maintenance | 5,008,410 | 417,368 | 293,636 | 123,732 | 196,063 |
| 8 Closure & Postclosure Costs | 614,800 | 51,233 | 0 | 51,233 | 45,255 |
| 9 Depreciation and amortization | 2,834,500 | 236,208 | 193,764 | 42,444 | 256,140 |
| 10 TOTAL OPERATING EXPENSES | <u>24,229,991</u> | <u>2,019,166</u> | <u>1,391,085</u> | <u>628,081</u> | <u>1,222,760</u> |
| 11 OPERATING INCOME/(LOSS) | 1,075,109 | 89,592 | 695,513 | 605,920 | 730,332 |
| NONOPERATING REVENUES/(EXPENSES): | | | | | |
| 12 Investment income | 80,000 | 6,667 | 16,541 | 9,875 | 4,309 |
| 13 Interest expense | 0 | 0 | 0 | 0 | (1,572) |
| 14 Gain (loss) on disposal of fixed assets | 0 | 0 | 0 | 0 | 0 |
| 15 Other, net | 100,000 | 8,333 | 0 | (8,333) | 150,636 |
| 16 INCOME (LOSS) BEFORE OPERATING TRANSFERS | <u>1,255,109</u> | <u>104,592</u> | <u>712,054</u> | <u>607,462</u> | <u>883,705</u> |
| OPERATING TRANSFERS: | | | | | |
| 17 Carryover- Prior Year | 0 | 0 | 0 | 0 | 0 |
| 18 Operating transfers out | (1,255,109) | (104,592) | (1,255,109) | (1,150,517) | (1,822,544) |
| 19 NET INCOME/(LOSS) | <u>0</u> | <u>(0)</u> | <u>(543,055)</u> | <u>(543,055)</u> | <u>(938,839)</u> |
| 20 BEGINNING NET POSITION | <u>27,494,498</u> | <u>27,494,498</u> | <u>27,494,498</u> | <u>0</u> | <u>26,365,980</u> |
| 21 ENDING NET POSITION | <u>\$27,494,498</u> | <u>\$27,494,498</u> | <u>\$26,951,443</u> | <u>(\$543,055)</u> | <u>\$25,427,141</u> |

Analysis of Net Position

| | |
|---------------------|---------------------|
| Cash | |
| Operating | \$10,338,487 |
| Debt Reserve | 282 |
| Receivable | 3,912,614 |
| Inventory | - |
| Capital Assets, net | 21,682,042 |
| Other Assets | 110,891 |
| Deferred Outflows | 301,988 |
| Liabilities | (8,927,484) |
| Deferred Inflows | (467,377) |
| Net Position | <u>\$26,951,443</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|--|--------------------|--------------------|-------------------------------------|--|---------------------------|
| OPERATING REVENUES: | | | | | |
| 1 Statehouse Parking | \$806,952 | \$67,246 | \$87,553 | \$20,307 | \$82,039 |
| 2 RiverMarket Parking | 671,224 | 55,935 | 35,167 | (20,769) | 49,384 |
| 3 Business Licenses | 287,000 | 23,917 | 336,052 | 312,135 | 155,524 |
| 4 Street Repairs | 400,000 | 33,333 | (50) | (33,383) | 16,118 |
| 5 Parking Meters | 468,200 | 39,017 | 38,903 | (114) | 34,041 |
| 6 Other | 0 | 0 | 0 | 0 | 0 |
| 7 TOTAL OPERATING REVENUES | <u>2,633,376</u> | <u>219,448</u> | <u>497,625</u> | <u>278,177</u> | <u>337,106</u> |
| OPERATING EXPENSES: | | | | | |
| 8 Personnel Services | 593,000 | 49,417 | 0 | 49,417 | 0 |
| 9 Supplies and materials | 36,000 | 3,000 | 0 | 3,000 | 0 |
| 10 Repairs and maintenance | 60,000 | 5,000 | 0 | 5,000 | 0 |
| 11 Services and other expenses | 600,284 | 50,024 | 0 | 50,024 | 0 |
| 12 Depreciation and amortization | 219,800 | 18,317 | 18,349 | (32) | 18,349 |
| 13 TOTAL OPERATING EXPENSES | <u>1,509,084</u> | <u>125,757</u> | <u>18,349</u> | <u>107,408</u> | <u>18,349</u> |
| 14 OPERATING INCOME/(LOSS) | <u>1,124,292</u> | <u>93,691</u> | <u>479,276</u> | <u>385,585</u> | <u>318,757</u> |
| NONOPERATING REVENUES/(EXPENSES): | | | | | |
| 15 Investment income | 25,100 | 2,092 | 9,755 | 7,663 | 1,682 |
| 16 Debt Service | (29,626) | (2,469) | (3,436) | (967) | (2,236) |
| 17 Interest expense | (221,109) | (18,426) | (19,830) | (1,404) | (22,571) |
| 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>898,657</u> | <u>74,888</u> | <u>465,765</u> | <u>390,877</u> | <u>295,633</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>898,657</u> | <u>74,888</u> | <u>465,765</u> | <u>390,877</u> | <u>295,633</u> |
| 24 BEGINNING NET POSITION | <u>5,756,267</u> | <u>5,756,267</u> | <u>5,756,267</u> | <u>0</u> | <u>4,597,654</u> |
| 25 ENDING NET POSITION | <u>\$6,654,924</u> | <u>\$5,831,155</u> | <u>\$6,222,031</u> | <u>\$390,877</u> | <u>\$4,893,287</u> |

Analysis of Net Position

| | |
|---------------------|--------------------|
| Cash | |
| Operating | \$3,931,533 |
| Debt Reserve | 1,419,789 |
| Receivable | 175,942 |
| Inventory | - |
| Capital Assets, net | 5,211,790 |
| Other Assets | 165,469 |
| Liabilities | <u>(4,682,492)</u> |
| Net Position | <u>\$6,222,031</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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>1,721,014</u> | <u>1,721,014</u> | <u>1,196,537</u> |
| 21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$1,721,014</u> | <u>\$1,721,014</u> | <u>\$1,196,537</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
Preliminary Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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 |
| 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>1,732,241</u> | <u>1,732,241</u> | <u>1,207,764</u> |
| 21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$1,732,241</u> | <u>\$1,732,241</u> | <u>\$1,207,764</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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 | 393,576 | 393,576 | (523,081) |
| 7 Realized gain (loss) on the sale of investments | 0 | 0 | 8,445 | 8,445 | 85,090 |
| 8 Interest and dividends | 0 | 0 | 14,242 | 14,242 | 26,724 |
| 9 | <u>0</u> | <u>0</u> | <u>416,262</u> | <u>416,262</u> | <u>(411,266)</u> |
| 10 Less investment expense | 0 | 0 | (9,968) | (9,968) | (11,230) |
| 11 Net investment income (loss) | <u>0</u> | <u>0</u> | <u>406,295</u> | <u>406,295</u> | <u>(422,496)</u> |
| 12 TOTAL ADDITIONS | <u>0</u> | <u>0</u> | <u>406,295</u> | <u>406,295</u> | <u>(422,496)</u> |
| DEDUCTIONS: | | | | | |
| 13 Benefits paid directly to participants | 0 | 0 | 128,603 | (128,603) | 134,201 |
| 14 Administrative expenses | 0 | 0 | 1,750 | (1,750) | 2,604 |
| 15 TOTAL DEDUCTIONS | <u>0</u> | <u>0</u> | <u>130,353</u> | <u>(130,353)</u> | <u>136,805</u> |
| 16 NET INCREASE (DECREASE) | <u>0</u> | <u>0</u> | <u>275,942</u> | <u>275,942</u> | <u>(559,301)</u> |
| 17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING | <u>0</u> | <u>0</u> | <u>11,540,945</u> | <u>11,540,945</u> | <u>13,280,624</u> |
| 18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$11,816,887</u> | <u>\$11,816,887</u> | <u>\$12,721,323</u> |

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 20, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended January 31, 2023
(Unaudited)

| | Budget | YTD Budget | YTD Revenues and Expenditures | Variance Favorable (Unfavorable) | Jan 31, 2022 Unaudited |
|---------------------------|------------|---------------|-------------------------------------|--|---------------------------|
| ADDITIONS: | | | | | |
| Contributions: | | | | | |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| | \$0 | \$0 | \$383 | \$383 | \$1,373 |
| | 0 | 0 | 191 | 191 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>574</u> | <u>574</u> | <u>1,373</u> |
| Investment income (loss): | | | | | |
| 6 | 0 | 0 | 379,229 | 379,229 | (538,512) |
| 7 | 0 | 0 | (235) | (235) | 113,326 |
| 8 | 0 | 0 | 6,669 | 6,669 | 22,171 |
| 9 | 0 | 0 | 385,663 | 385,663 | (403,015) |
| 10 | 0 | 0 | (7,734) | (7,734) | (1,762) |
| 11 | 0 | 0 | 377,929 | 377,929 | (404,777) |
| 12 | <u>0</u> | <u>0</u> | <u>378,503</u> | <u>378,503</u> | <u>(403,404)</u> |
| DEDUCTIONS: | | | | | |
| 13 | 0 | 0 | 0 | 0 | 0 |
| 14 | 0 | 0 | 0 | 0 | 0 |
| 15 | 0 | 0 | 3,000 | (3,000) | 0 |
| 16 | <u>0</u> | <u>0</u> | <u>3,000</u> | <u>(3,000)</u> | <u>0</u> |
| 17 | 0 | 0 | 375,503 | 375,503 | (403,404) |
| 18 | <u>0</u> | <u>0</u> | <u>8,952,573</u> | <u>8,952,573</u> | <u>12,762,436</u> |
| 19 | <u>\$0</u> | <u>\$0</u> | <u>\$9,328,076</u> | <u>\$9,328,076</u> | <u>\$12,359,032</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
401 (a) Pension Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 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) | 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 Participant directed transfers | 0 | 0 | 0 | 0 | 0 |
| 15 Administrative expenses | 0 | 0 | 0 | 0 | 0 |
| 16 TOTAL DEDUCTIONS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</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>6,551,238</u> | <u>6,551,238</u> | <u>8,982,278</u> |
| 19 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>\$8,982,278</u> |

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|--|---------------|-----------------------|--|---|-----------------------------------|
| ADDITIONS: | | | | | |
| Contributions: | | | | | |
| 1 Employer | \$0 | \$0 | \$344,437 | \$344,437 | \$321,502 |
| 2 Plan members | 0 | 0 | 173,122 | 173,122 | 160,750 |
| 3 Participant Directed Transfer | 0 | 0 | 0 | 0 | 0 |
| 4 State insurance turnback and guarantee fund | 0 | 0 | 0 | 0 | 0 |
| 5 Other | 0 | 0 | 0 | 0 | 0 |
| 6 Total Contributions | <u>0</u> | <u>0</u> | <u>517,559</u> | <u>517,559</u> | <u>482,252</u> |
| Investment income (loss): | | | | | |
| 7 Net increase (decrease) in fair value of investments | 0 | 0 | 2,966,542 | 2,966,542 | (3,985,938) |
| 8 Realized gain (loss) on the sale of investments | 0 | 0 | 85,475 | 85,475 | 708,347 |
| 9 Interest and dividends | 0 | 0 | 106,908 | 106,908 | 140,249 |
| 10 | <u>0</u> | <u>0</u> | <u>3,158,925</u> | <u>3,158,925</u> | <u>(3,137,342)</u> |
| 11 Less investment expense | 0 | 0 | (92,860) | (92,860) | (18,618) |
| 12 Net investment income (loss) | <u>0</u> | <u>0</u> | <u>3,066,065</u> | <u>3,066,065</u> | <u>(3,155,960)</u> |
| 13 TOTAL ADDITIONS | <u>0</u> | <u>0</u> | <u>3,583,624</u> | <u>3,583,624</u> | <u>(2,673,707)</u> |
| DEDUCTIONS: | | | | | |
| 14 Benefits paid directly to participants | 0 | 0 | 259,928 | (259,928) | 201,706 |
| 15 Administrative expenses | 0 | 0 | 12,000 | (12,000) | 97,744 |
| 16 TOTAL DEDUCTIONS | <u>0</u> | <u>0</u> | <u>271,928</u> | <u>(271,928)</u> | <u>299,450</u> |
| 17 NET INCREASE (DECREASE) | <u>0</u> | <u>0</u> | <u>3,311,696</u> | <u>3,311,696</u> | <u>(2,973,157)</u> |
| 18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING | <u>0</u> | <u>0</u> | <u>88,295,003</u> | <u>88,295,003</u> | <u>93,660,122</u> |
| 19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$91,606,699</u> | <u>\$91,606,699</u> | <u>\$90,686,965</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
Preliminary Monthly Financial Report
Health Management Trust Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | <u>YTD Budget</u> | <u>YTD Revenues and Expenditures</u> | <u>Variance Favorable (Unfavorable)</u> | <u>Jan 31, 2022 Unaudited</u> |
|---------------------------|---|-----------------------|--|---|-----------------------------------|
| ADDITIONS: | | | | | |
| Contributions: | | | | | |
| 1 | Employer | \$0 | \$0 | \$0 | \$0 |
| 2 | Plan members | 0 | 0 | 0 | 0 |
| 3 | State insurance turnback and guarantee fund | 0 | 0 | 0 | 0 |
| 4 | Other | 0 | 0 | 0 | 0 |
| 5 | Total Contributions | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Investment income (loss): | | | | | |
| 6 | Net increase (decrease) in fair value of investments | 0 | 0 | 306,111 | (445,127) |
| 7 | Realized gain (loss) on the sale of investments | 0 | 0 | 5,895 | 0 |
| 8 | Interest and dividends | 0 | 0 | 15,722 | 6,457 |
| 9 | | <u>0</u> | <u>0</u> | <u>327,728</u> | <u>(438,670)</u> |
| 10 | Less investment expense | 0 | 0 | (22,814) | (24,271) |
| 11 | Net investment income (loss) | <u>0</u> | <u>0</u> | <u>304,914</u> | <u>(462,941)</u> |
| 12 | TOTAL ADDITIONS | <u>0</u> | <u>0</u> | <u>304,914</u> | <u>(462,941)</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>304,914</u> | <u>(462,941)</u> |
| 17 | NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING | <u>0</u> | <u>0</u> | <u>9,253,419</u> | <u>9,724,152</u> |
| 18 | NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$9,558,333</u> | <u>\$9,261,211</u> |

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Courts Trust Fund
For the Period Ended January 31, 2023
(Unaudited)

| | <u>Budget</u> | YTD <u>Budget</u> | YTD Revenues and <u>Expenditures</u> | Variance Favorable <u>(Unfavorable)</u> | Jan 31, 2022 <u>Unaudited</u> |
|--|---------------|----------------------|--|---|----------------------------------|
| ADDITIONS: | | | | | |
| 1 Tax Collections for Other Governments | \$0 | \$0 | \$222,580 | \$222,580 | \$180,824 |
| 2 Investment Income | 0 | 0 | 473 | 473 | 119 |
| 3 Other | 0 | 0 | 0 | 0 | 0 |
| 4 Total Additions | <u>0</u> | <u>0</u> | <u>223,053</u> | <u>223,053</u> | <u>180,943</u> |
| DEDUCTIONS: | | | | | |
| 5 Distributions to other governments | 0 | 0 | 223,053 | (223,053) | 180,943 |
| 6 Other | 0 | 0 | 0 | 0 | 0 |
| 7 Total Deductions | <u>0</u> | <u>0</u> | <u>223,053</u> | <u>223,053</u> | <u>180,943</u> |
| 8 NET INCREASE (DECREASE) in NET POSITION | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 9 NET POSITION, BEGINNING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 10 NET POSITION, ENDING | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

This Monthly Financial Report was distributed to the Little Rock Board of Directors on April 20, 2023.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended January 31, 2023

| <u>Fund</u> | <u>Accounts Payable</u> | <u>Wages and Benefits Payable</u> | <u>Other Payables</u> | <u>Deferred Revenues</u> | <u>Deferred Inflows</u> | <u>Revenue Bonds Payable</u> | <u>Total Payables Total</u> | <u>Encumbrances</u> |
|---|-------------------------|-----------------------------------|-----------------------|--------------------------|-------------------------|------------------------------|-----------------------------|---------------------|
| 100 General | \$1,084,900 | \$14,126,773 | \$1,994,671 | \$6,935,022 | | | \$24,141,367 | 1,668,307 |
| 108 General - Special Projects | 286,512 | | | 678,336 | | | 964,848 | 2,328,626 |
| 110 Seized Money | | | 424,805 | | | | 424,805 | 453 |
| 140 Franchise Fee Collection | | | | | | | 0 | 0 |
| 200 Street | 6,958 | | | 609,302 | | | 616,260 | 203,745 |
| 205 Street - Special Projects | 535 | | | | | | 535 | 846,752 |
| 210 Special Projects | 87,570 | | | 11,313 | | | 98,884 | 475,622 |
| 220 911 | | | | | | | 0 | 3,621 |
| 230 CDBG | 2,678 | | | | | | 2,678 | 198,047 |
| 240 HIPP | | | | | | | 0 | 131,090 |
| 250 NHSP | | | | | | | 0 | 7,400 |
| 270 Grants | 210,815 | | | 1,303,724 | | | 1,514,540 | 4,589,083 |
| 271 American Rescue Plan Act | 232,672 | | | 29,200,225 | | | 29,432,897 | 5,679,217 |
| 324 2015 Library Improvement Bonds | | | | | | | 0 | 0 |
| 325 Short Term Financing Capital Improvements | 3,973 | | | | | | 3,973 | 557,785 |
| 326 2012-2021 Capital Project Fund | 122,463 | | | | | | 122,463 | 10,530,299 |
| 331 2018 Capital Improvement Bond | | | | | | | 0 | 3,051,742 |
| 332 2022 Capital Improvement Bond | 3 | | | | | | 3 | 6,997,910 |
| 352 TIF - Port Authority | | | | 60,922 | | | 60,922 | 0 |
| 361 2022 Library Improvement Bonds | | | | | | | 0 | 0 |
| 370 2018 Hotel Gross Receipts Tax | | | | | | | 0 | 0 |
| 524 2015 Library Improvement Bonds Debt Service | | | | | | | 0 | 0 |
| 530 2013 Improvement Bonds Debt Service Fund | | | | | | | 0 | 0 |
| 532 2022A/B GO CAP IMP BOND DSR | | | | | | | 0 | 0 |
| 540 2017 Capital Improvement Refunding Revenue Bond | | | | | | | 0 | 0 |
| 551 TIF #1 2014 Cap Improvement Bond Debt Service | | | | 784,759 | | | 784,759 | 0 |
| 560 2017 Library Refunding Bond Fund | | | | | | | 0 | 0 |
| 561 2022 Library Improvement Bond Fund | 49,352 | | | | | | 49,352 | 0 |
| 570 2018 Hotel Gross Receipts Tax Debt Service | | | | | | | 0 | 0 |
| 600 Fleet | 140,275 | 577,254 | | | 350,532 | | 1,068,061 | 0 |
| 601 Vehicle Storage Facility | 13,941 | 92,103 | | 236,675 | 58,421 | | 401,140 | 0 |
| 603 Waste Disposal | 38,634 | 689,591 | 8,199,258 | | 467,377 | | 9,394,861 | 0 |
| 612 Rivermarket Garage Fund | 168,251 | 39,023 | 22,339 | 2,878 | | 4,450,000 | 4,682,492 | 0 |
| 800 Police Pension | | | | | | | 0 | 0 |
| 801 Fire Pension | | | | | | | 0 | 0 |
| 803 Non-Uniform Defined Benefit | | | | | | | 0 | 0 |
| 804 Non-Uniform Defined Contribution | | | | | | | 0 | 0 |
| 805 401 (a) Pensions | | | | | | | 0 | 0 |
| 806 Health Management Trust Fund | | | | | | | 0 | 0 |
| 807 2014 DB Plan | | | | | | | 0 | 0 |
| 850 Courts | 34,434 | | 100,684 | | | | 135,119 | 0 |
| 940 Accounts Payable Clearing Fund | (216,300) | | | | | | (216,300) | 0 |
| Totals | \$2,267,667 | \$15,524,745 | \$10,741,758 | \$39,823,157 | \$876,330 | \$4,450,000 | \$73,683,658 | \$37,269,699 |

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended January 31, 2023

| <u>GENERAL OBLIGATION DEBT</u> | <u>TRUSTEE</u> | <u>ORIGINAL AMOUNT</u> | <u>MATURITY DATE</u> | <u>INTEREST RATE</u> | <u>PRINCIPAL BALANCE AT 12/31/2022</u> | <u>BONDS ISSUED 2023</u> | <u>PRINCIPAL PAID IN 2023</u> | <u>BONDS RETIRED 2023</u> | <u>PRINCIPAL BALANCE AT 1/31/2023</u> | <u>INTEREST PAID IN 2023</u> |
|--|--|----------------------------|--------------------------|--------------------------|--|----------------------------------|---------------------------------------|-----------------------------------|---|--------------------------------------|
| 2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.) | Regions Bank | \$2,615,000 | 3/1/2036 | 6.00% | \$1,140,000 | \$0 | \$0 | \$0 | \$1,140,000 | \$0 |
| 2022 Library Construction and Refunding Bonds | Regions Bank (Paying Agent & Registrar) | 40,770,000 | 3/1/2036 | 4.10% - 5.00% | 40,770,000 | 0 | 0 | 0 | 40,770,000 | 0 |
| 2022A Limited Tax Capital Improvement Bonds | First Security Bank (Paying Agent & Registrar) | 53,510,000 | 2/1/2043 | 3.875% - 5.00% | 53,510,000 | 0 | 0 | 0 | 53,510,000 | 0 |
| 2022B Limited Tax Capital Improvement Bonds | First Security Bank (Paying Agent & Registrar) | 5,055,000 | 2/1/2024 | 5.00% | 5,055,000 | 0 | 0 | 0 | 5,055,000 | 0 |
| REVENUE BONDS | | | | | | | | | | |
| 2003 Capital Improvement and Refunding-Parking Projects | U.S. Bank | 11,855,000 | 7/1/2028 | 1.50% - 5.30% | 4,450,000 | 0 | 0 | 0 | 4,450,000 | 117,761 |
| 2017 Capital Improvement and Refunding Revenue Bonds | First Security Bank | 17,875,000 | 10/1/2033 | 2.00% - 5.00% | 13,305,000 | 0 | 0 | 0 | 13,305,000 | 0 |
| 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% | 30,400,000 | 0 | 0 | 0 | 30,400,000 | 0 |
| TEMPORARY NOTE | | | | | | | | | | |
| 2019 Temporary Note | Centennial Bank | 5,650,000 | 8/20/2024 | 2.25% | 2,335,791 | 0 | 0 | 0 | 2,335,791 | 0 |
| 2021 Temporary Note | Regions Capital Advantage, Inc. | 5,925,000 | 8/17/2026 | 0.84% | 4,759,739 | 0 | 0 | 0 | 4,759,739 | 0 |
| 2023 Temporary Note | Regions Capital Advantage, Inc. | 7,400,000 | 1/10/2028 | 3.70% | 0 | 7,400,000 | 0 | 0 | 7,400,000 | 0 |
| Grand Total | | <u>\$183,225,000</u> | | | <u>\$155,725,530</u> | <u>\$7,400,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$163,125,530</u> | <u>\$117,761</u> |

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended January 31, 2023
(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.