

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund
For the Period Ended February 28, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2022 Unaudited
REVENUES:					
1 General property taxes	\$35,094,607	\$5,849,101	\$7,595,836	\$1,746,735	\$1,363,761
2 Sales taxes	134,318,006	\$22,386,334	21,512,703	(873,631)	19,355,897
3 Licenses and permits	13,064,400	2,177,400	6,893,105	4,715,705	6,495,835
4 Intergovernmental	10,020,799	1,670,133	0	(1,670,133)	0
5 Charges for services	11,260,292	1,876,715	1,461,547	(415,169)	1,360,062
6 Fines and fees	1,594,600	265,767	336,360	70,593	191,922
7 Utility franchise fees	32,404,050	5,400,675	5,695,333	294,658	4,703,488
8 Investment income	450,000	75,000	199,620	124,620	463,707
9 Miscellaneous	975,696	162,616	155,062	(7,554)	117,552
10 TOTAL REVENUES	<u>239,182,450</u>	<u>39,863,742</u>	<u>43,849,565</u>	<u>3,985,824</u>	<u>34,052,224</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	27,366,909	4,561,152	3,842,937	718,215	2,527,201
12 Board of Directors	348,179	58,030	62,278	(4,248)	50,240
13 Community Programs	314,953	52,492	40,159	12,333	81,186
14 City Attorney	2,500,066	416,678	322,518	94,160	268,748
15 District Court - First Division (Criminal)	1,434,382	239,064	238,408	656	211,937
16 District Court - Third Division (Environmental)	589,027	98,171	90,831	7,340	92,759
17 District Court - Second Division (Traffic)	1,344,563	224,094	194,275	29,819	180,245
18 Finance	4,737,724	789,621	675,336	114,285	615,419
19 Human Resources	2,496,316	416,053	348,536	67,516	320,749
20 Information Technology	7,936,505	1,322,751	875,666	447,085	841,825
21 Planning and Development	3,367,901	561,317	541,976	19,341	456,559
22 TOTAL GENERAL GOVERNMENT	<u>52,436,525</u>	<u>8,739,421</u>	<u>7,232,919</u>	<u>1,506,502</u>	<u>5,646,868</u>
23 PUBLIC WORKS	1,140,917	190,153	168,096	22,056	167,207
24 PARKS & RECREATION	10,950,459	1,825,077	1,745,727	79,349	1,523,229
25 RIVERMARKET	1,071,692	178,615	69,417	109,198	-
26 GOLF	1,774,745	295,791	278,188	17,603	229,939
27 JIM DAILEY FITNESS & AQUATICS	872,865	145,478	146,462	(985)	111,297
28 ZOO	7,210,088	1,201,681	1,053,564	148,118	1,110,240
29 FIRE	59,156,984	9,859,497	9,355,813	503,684	8,769,841
30 POLICE	84,045,476	14,007,579	12,699,435	1,308,144	11,836,997
31 911 OPERATIONS	4,682,009	780,335	701,102	79,233	643,709
32 HOUSING & NEIGHBORHOOD PROGRAMS	6,495,702	1,082,617	1,010,830	71,787	870,206
33 DEBT SERVICE:					
34 Principal	2,329,987	388,331	0	388,331	0
35 Fiscal Charges on Long Term Debt	92,537	15,423	0	15,423	0
36 CAPITAL OUTLAY	63,325	10,554	43,051	(32,497)	26,623
37 VACANCY SAVINGS	(4,637,685)	(772,948)	0	(772,948)	0
38 TOTAL EXPENDITURES	<u>227,685,626</u>	<u>37,947,604</u>	<u>34,504,604</u>	<u>3,443,000</u>	<u>30,936,155</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>11,496,824</u>	<u>1,916,137</u>	<u>9,344,961</u>	<u>7,428,824</u>	<u>3,116,068</u>
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	0
41 TRANSFERS IN	1,564,826	260,804	1,564,826	1,304,022	2,098,287
42 TRANSFERS OUT	(13,061,650)	(2,176,942)	(13,061,650)	(10,884,708)	(10,769,512)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	0	0	(2,151,863)	(2,151,863)	(5,555,157)
44 BEGINNING FUND BALANCE	<u>33,561,269</u>	<u>33,561,269</u>	<u>33,561,269</u>	<u>0</u>	<u>36,591,886</u>
45 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$33,561,269</u>	<u>\$33,561,269</u>	<u>\$31,409,407</u>	<u>(\$2,151,863)</u>	<u>\$31,036,729</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,857,057.

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 February 28, 2023 fund balance in Fund 108 is \$61,974,863.
The February 28, 2023 fund balance in Fund 110 is \$383,625.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2022 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$12,977	\$12,977	(\$103)
2 Fines and fees	0	0	5,549	5,549	4,397
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	36,378	36,378	24,958
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>54,903</u>	<u>54,903</u>	<u>29,251</u>
EXPENDITURES:					
7 Executive Administration	0	0	885,228	(885,228)	1,036,847
8 City Attorney	0	0	0	0	696
9 Finance	0	0	25,637	(25,637)	52,434
10 Information Technology	0	0	176,556	(176,556)	165,005
12 Human Resources	0	0	7,919	(7,919)	6,264
13 Planning	0	0	12,647	(12,647)	91,436
14 Community Programs	0	0	778,050	(778,050)	737,440
15 Public Works	0	0	67,998	(67,998)	125,687
16 Parks and Recreation	0	0	139,103	(139,103)	54,368
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	183,270	(183,270)	301,731
19 Police	0	0	58,816	(58,816)	0
20 Housing	0	0	270,721	(270,721)	248,003
21 Fleet	0	0	0	0	287,671
22 Zoo	0	0	15,287	(15,287)	15,155
23 Debt Service:					
24 Principal	0	0	0	0	0
25 Fiscal Charges on Long Term Debt	0	0	0	0	0
26 Capital Outlay	0	0	2,010,011	(2,010,011)	0
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,631,242</u>	<u>(4,631,242)</u>	<u>3,122,737</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,576,338)	4,576,338	(3,093,485)
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
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
31 EXPENDITURES AND OTHER FINANCING USES	0	0	8,428,812	8,428,812	7,619,527
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>53,546,051</u>	<u>53,546,051</u>	<u>25,156,006</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$61,974,863</u>	<u>\$61,974,863</u>	<u>\$32,775,533</u>

Note 1: As of February 28, 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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$42,000	\$42,000	\$434,000
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>434,000</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	434,000
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	434,000
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>\$433,999</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	655	655	0
3 Miscellaneous	0	0	5,521	5,521	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,177</u>	<u>6,177</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	5,724	5,724	(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	5,724	5,724	(1,923)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>377,901</u>	<u>377,901</u>	<u>140,802</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$383,625</u>	<u>\$383,625</u>	<u>\$138,880</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2022 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$7,227,897	\$1,204,650	\$1,568,443	\$363,793	\$282,481
2 Licenses and permits	19,800	3,300	0	(3,300)	0
3 Intergovernmental	18,101,700	3,016,950	2,680,442	(336,508)	2,638,219
4 Charges for services	24,000	4,000	5,066	1,066	0
5 Investment income	200,000	33,333	77,063	43,730	271,043
6 Miscellaneous	52,300	8,717	13,120	4,403	13,178
7 TOTAL REVENUES	<u>25,625,697</u>	<u>4,270,950</u>	<u>4,344,135</u>	<u>73,185</u>	<u>3,204,920</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,958,713	493,119	474,015	19,104	425,976
9 Operations Administration	655,943	109,324	90,236	19,088	83,783
10 Street & Drainage Maintenance	8,329,339	1,388,223	1,208,888	179,335	1,073,903
11 Storm Drainage Maintenance	1,282,183	213,697	178,856	34,841	151,492
12 Work Pool	157,349	26,225	13,018	13,207	12,997
13 Resource Control & Scheduling	382,750	63,792	67,298	(3,507)	53,836
14 Control Devices	1,021,181	170,197	200,059	(29,862)	213,776
15 Signals	1,017,132	169,522	145,793	23,729	134,688
16 Parking Meters	126,979	21,163	25,435	(4,272)	23,568
17 Civil Engineering	1,665,455	277,576	260,562	17,014	227,093
18 Traffic Engineering	3,739,692	623,282	553,836	69,446	508,668
19 Parking Enforcement	339,846	56,641	39,827	16,814	31,568
20 Capital Outlay	0	0	2,583	(2,583)	0
21 TOTAL EXPENDITURES	<u>21,676,562</u>	<u>3,612,760</u>	<u>3,260,407</u>	<u>352,354</u>	<u>2,941,349</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,949,135	658,189	1,083,728	425,539	263,571
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	47,333	284,000	236,667	285,474
25 Transfers Out	(2,827,217)	(471,203)	(2,827,217)	(2,356,014)	(2,729,717)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,405,918	234,320	(1,459,489)	(1,693,808)	(2,180,672)
27 BEGINNING FUND BALANCE	<u>25,585,345</u>	<u>25,585,345</u>	<u>25,585,345</u>	<u>0</u>	<u>21,694,126</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$26,991,263</u>	<u>\$25,819,665</u>	<u>\$24,125,857</u>	<u>(\$1,693,808)</u>	<u>\$19,513,454</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 2023 fund balance in Fund 205 is \$6,030,399.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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	275,373	(275,373)	1,264,427
6 Capital Outlay	0	0	1,054,048	(1,054,048)	21,718
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,329,421</u>	<u>(1,329,421)</u>	<u>1,286,144</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,329,421)	(1,329,421)	(1,183,727)
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	960,579	960,579	1,041,273
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>\$6,030,399</u>	<u>\$6,030,399</u>	<u>\$5,474,112</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$64,640	\$64,640	\$63,618
2 Intergovernmental	0	0	26,202	26,202	150,043
3 Charges for services	0	0	212,478	212,478	160,941
4 Fines and fees	0	0	154,570	154,570	116,852
5 Interest income	0	0	39	39	42,304
6 Miscellaneous	0	0	259,284	259,284	300,672
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>717,213</u>	<u>717,213</u>	<u>834,429</u>
EXPENDITURES:					
8 Executive Administration	0	0	62,168	(62,168)	53,626
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	0
12 District Court - Second Division (Traffic)	0	0	1,140	(1,140)	10,664
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	16,082	(16,082)	0
15 Human Resources	0	0	7,067	(7,067)	72,869
16 Information Technology	0	0	0	0	0
17 Planning	0	0	4,395	(4,395)	3,294
18 Fleet	0	0	1,606	(1,606)	438,126
19 Public Works	0	0	0	0	47,250
20 Parks and Recreation	0	0	253,252	(253,252)	319,123
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	185,469	(185,469)	94,040
23 Police	0	0	16,296	(16,296)	0
24 Housing	0	0	8,457	(8,457)	25,714
25 Zoo	0	0	458	(458)	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	130,259	(130,259)	20,026
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>686,648</u>	<u>(686,648)</u>	<u>1,090,060</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	30,565	30,565	(255,631)
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	30,565	30,565	(255,631)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>7,168,295</u>	<u>7,168,295</u>	<u>4,034,092</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$7,198,859</u>	<u>\$7,198,859</u>	<u>\$3,778,461</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$135,843	\$135,843	\$262,821
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,238	2,238	1,543
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	12,000	12,000	(20)
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>150,081</u>	<u>150,081</u>	<u>264,344</u>
EXPENDITURES:					
6 General Government	0	0	311,494	(311,494)	79,537
7 Public Works	0	0	0	0	1,692,218
8 Parks & Recreation	0	0	102,419	(102,419)	40,587
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	33,647	(33,647)	0
12 Police	0	0	533,772	(533,772)	461,408
13 Housing	0	0	11,844	(11,844)	9,814
14 Capital Outlay	0	0	3,978,224	(3,978,224)	152,010
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,971,399</u>	<u>(4,971,399)</u>	<u>2,435,574</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,821,319)	(4,821,319)	(2,171,230)
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	(4,821,319)	(4,821,319)	(2,171,230)
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>(\$4,792,594)</u>	<u>(\$4,792,594)</u>	<u>(\$2,153,455)</u>

Expenditures include:	
Expended	\$441,934
Encumbered	4,529,466
	<u>\$4,971,399</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$1,704,589
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	24,029	24,029	11,544
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>24,029</u>	<u>24,029</u>	<u>1,716,133</u>
EXPENDITURES:					
6 General Government	0	0	1,302,180	(1,302,180)	2,906,647
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	6,693
11 Police	0	0	32,016	(32,016)	0
12 Housing	0	0	1,800	(1,800)	0
Capital Outlay	0	0	4,497,152	(4,497,152)	1,458,011
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,833,148</u>	<u>(5,833,148)</u>	<u>4,371,351</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,809,118)	(5,809,118)	(2,655,218)
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	(5,809,118)	(5,809,118)	(2,655,218)
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>(\$5,471,460)</u>	<u>(\$5,471,460)</u>	<u>(\$2,598,004)</u>

Expenditures include:	
Expended	\$292,157
Encumbered	5,540,991
	<u>\$5,833,148</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	(\$288,765)	(\$288,765)	(\$289,405)
2 Interest income	0	0	11,506	11,506	51,112
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(277,259)</u>	<u>(277,259)</u>	<u>(238,293)</u>
EXPENDITURES:					
5 Police	0	0	34,746	(34,746)	37,425
6 Capital Outlay	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>34,746</u>	<u>(34,746)</u>	<u>37,425</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(312,005)	(312,005)	(275,718)
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	(312,005)	(312,005)	(275,718)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,193,823</u>	<u>4,193,823</u>	<u>3,493,311</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,881,817</u>	<u>\$3,881,817</u>	<u>\$3,217,593</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$197,720	\$197,720	\$818,593
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>197,720</u>	<u>197,720</u>	<u>818,593</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	449,029	(449,029)	1,008,434
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>449,029</u>	<u>(449,029)</u>	<u>1,008,434</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(251,309)	(251,309)	(189,841)
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	(251,309)	(251,309)	(189,841)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,124,051</u>	<u>1,124,051</u>	<u>878,306</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$872,742</u>	<u>\$872,742</u>	<u>\$688,465</u>

Expenditures include:	
Expended	\$219,450
Encumbered	<u>229,579</u>
	<u>\$449,029</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
HIPP Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$64,422	\$64,422	\$175,622
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>64,422</u>	<u>64,422</u>	<u>175,622</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	304,716	(304,716)	803,116
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>304,716</u>	<u>(304,716)</u>	<u>803,116</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(240,293)	(240,293)	(627,494)
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	(240,293)	(240,293)	(627,494)
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>\$1,383,475</u>	<u>\$1,383,475</u>	<u>\$1,031,511</u>

Expenditures include:	
Expended	\$127,778
Encumbered	<u>176,938</u>
	<u>\$304,716</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
NHSP Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$84	\$84	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	22
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>84</u>	<u>84</u>	<u>22</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	(7,991)	(7,991)	(7,378)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(7,991)</u>	<u>(7,991)</u>	<u>(7,378)</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>\$10,256</u>	<u>\$10,256</u>	<u>\$10,401</u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Short Term Capital Fund
For the Period Ended February 28, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2022 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	26,171	26,171	37,912
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>26,171</u>	<u>26,171</u>	<u>37,912</u>
EXPENDITURES:					
5 General Government	0	0	49	(49)	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	4,900
8 Fire	0	0	75,783	(75,783)	19,010
9 Police	0	0	0	0	485,133
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	5,325,951	(5,325,951)	610,998
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,401,783</u>	<u>(5,401,783)</u>	<u>1,120,090</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,375,612)	(5,375,612)	(1,082,178)
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	2,024,388	2,024,388	(1,082,178)
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>\$4,126,307</u>	<u>\$4,126,307</u>	<u>\$1,990,613</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended February 28, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2022 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	97,947	97,947	459,999
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>97,947</u>	<u>97,947</u>	<u>459,999</u>
EXPENDITURES:					
5 General Government	0	0	0	0	1,394,036
6 Housing	0	0	0	0	0
7 Public Works	0	0	21,798	(21,798)	3,262,063
8 Parks and Recreation	0	0	248,482	(248,482)	646,837
9 Fire	0	0	0	0	0
10 Police	0	0	17,407	(17,407)	2,060,640
11 Fleet	0	0	0	0	8,152
12 Zoo	0	0	15,239	(15,239)	314,411
13 Capital Outlay	0	0	10,575,962	(10,575,962)	20,399
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,878,887</u>	<u>(10,878,887)</u>	<u>7,706,537</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,780,940)	(10,780,940)	(7,246,538)
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	(10,780,940)	(10,780,940)	(7,246,538)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>35,154,709</u>	<u>35,154,709</u>	<u>42,278,073</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$24,373,769</u>	<u>\$24,373,769</u>	<u>\$35,031,535</u>

Expenditures include:	
Expended	\$589,429
Encumbered	<u>10,289,458</u>
Total	<u>\$10,878,887</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$2,900
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,900</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	2,900
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	2,900
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>\$286,327</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$27,666	\$27,666	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>27,666</u>	<u>27,666</u>	<u>0</u>
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	3,090,031	(3,090,031)	6,998,519
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,090,031</u>	<u>(3,090,031)</u>	<u>6,998,519</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,062,365)	(3,062,365)	(6,998,519)
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	0	0	(3,062,365)	(3,062,365)	(6,998,519)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,338,978</u>	<u>4,338,978</u>	<u>11,099,738</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,276,614</u>	<u>\$1,276,614</u>	<u>\$4,101,219</u>
Expenditures include:					
Expended	\$350,321				
Encumbered	<u>2,739,710</u>				
Total	<u>\$3,090,031</u>				

Note 1: As of February 28, 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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	637	637	2,693
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>637</u>	<u>637</u>	<u>2,693</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	637	637	2,693
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	637	637	2,693
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>231,516</u>	<u>231,516</u>	<u>236,936</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$232,153</u>	<u>\$232,153</u>	<u>\$239,629</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$164,252	\$164,252	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>164,252</u>	<u>164,252</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	164,252	164,252	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	164,252	164,252	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>\$25,715,821</u>	<u>\$25,715,821</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$219,173	\$219,173	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>219,173</u>	<u>219,173</u>	<u>0</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	0	0	0
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	0	0	0
7 Parks Capital Outlay	0	0	0	0	0
8 Zoo Capital Outlay	0	0	0	0	0
9 Fire Capital Outlay	0	0	9,746,656	(9,746,656)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,746,656</u>	<u>(9,746,656)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,527,483)	(9,527,483)	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	0	0	(9,527,483)	(9,527,483)	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>58,240,393</u>	<u>58,240,393</u>	<u>0</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$48,712,910</u>	<u>\$48,712,910</u>	<u>\$0</u>

Expenditures include:	
Expended	\$0
Encumbered	<u>9,746,656</u>
Total	<u><u>\$9,746,656</u></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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$27	\$27	\$112
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>27</u>	<u>27</u>	<u>112</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	27	27	112
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	27	27	112
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>\$9,750</u>	<u>\$9,750</u>	<u>\$9,639</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2022 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$175,335
2 Interest Income	0	0	1	1	130
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>175,465</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	175,465
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	(324,325)	(324,325)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(324,325)	(324,325)	175,465
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>(\$60,903)</u>	<u>(\$60,903)</u>	<u>\$4,404,403</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$584,535
2 Interest Income	0	0	0	0	3,001
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>587,536</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	587,536
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	587,536
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>\$15,189,078</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,281,063	\$3,281,063	\$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>3,281,063</u>	<u>3,281,063</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	3,281,063	3,281,063	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	3,281,063	3,281,063	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>\$3,281,063</u>	<u>\$3,281,063</u>	<u>\$0</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$394,828	\$394,828	\$399,856
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	104	104	127
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>394,932</u>	<u>394,932</u>	<u>399,982</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	394,932	394,932	399,982
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	394,932	394,932	399,982
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>\$415,034</u>	<u>\$415,034</u>	<u>\$416,552</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	1,774	1,774	273
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,774</u>	<u>1,774</u>	<u>273</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	1,774	1,774	273
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	1,774	1,774	273
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>\$584,758</u>	<u>\$584,758</u>	<u>\$424,211</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$175,335
2 Interest income	0	0	0	0	2,734
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>178,069</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	178,069
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(324,325)	(324,325)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(324,325)	(324,325)	178,069
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>566,956</u>	<u>566,956</u>	<u>4,494,002</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$242,631</u>	<u>\$242,631</u>	<u>\$4,672,071</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds, Series 2022 - Debt Service Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 28, 2022 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,409,611	\$1,409,611	\$0
2 Interest income	0	0	1,763	1,763	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,411,374</u>	<u>1,411,374</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	1,411,374	1,411,374	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
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,411,374	1,411,374	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>\$1,888,157</u>	<u>\$1,888,157</u>	<u>\$0</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Hotel Tax Revenue
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,689,088	\$3,114,848	\$2,240,226	(\$874,622)	\$1,814,895
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,689,088</u>	<u>3,114,848</u>	<u>2,240,226</u>	<u>(874,622)</u>	<u>1,814,895</u>
OPERATING EXPENSES:					
4 Personnel Services	4,398,766	733,128	580,616	152,511	594,200
5 Supplies and materials	8,181,321	1,363,554	607,266	756,287	481,407
6 Services and other expenses	4,162,367	693,728	1,182,219	(488,492)	312,440
7 Repairs and maintenance	1,326,740	221,123	77,841	143,282	57,059
8 Depreciation and amortization	277,500	46,250	38,337	7,913	47,362
9 TOTAL OPERATING EXPENSES	<u>18,346,694</u>	<u>3,057,782</u>	<u>2,486,280</u>	<u>571,502</u>	<u>1,492,468</u>
10 OPERATING INCOME/(LOSS)	<u>342,394</u>	<u>57,066</u>	<u>(246,055)</u>	<u>(303,120)</u>	<u>322,427</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	3,333	3,469	136	20,843
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>60,399</u>	<u>(242,585)</u>	<u>(302,984)</u>	<u>343,270</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	(362,394)	(60,399)	0	60,399	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(242,585)</u>	<u>(242,585)</u>	<u>343,270</u>
18 BEGINNING NET POSITION	<u>5,620,604</u>	<u>5,620,604</u>	<u>5,620,604</u>	<u>0</u>	<u>4,349,179</u>
19 ENDING NET POSITION	<u>\$5,620,604</u>	<u>\$5,620,604</u>	<u>\$5,378,019</u>	<u>(\$242,585)</u>	<u>\$4,692,449</u>

Analysis of Net Position

Cash	\$2,479,541
Receivable	22,912
Inventory	528,580
Capital Assets, net	3,026,370
Other Assets	21,912
Deferred Outflows	226,491
Liabilities	(577,254)
Deferred Inflows	(350,532)
Net Position	<u>\$5,378,019</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended February 28, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2022 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$8,585	\$1,431	\$0	(\$1,431)	\$7,660
2 Charges for services	1,877,000	312,833	345,745	32,911	361,816
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,885,585</u>	<u>314,264</u>	<u>345,745</u>	<u>31,480</u>	<u>369,476</u>
OPERATING EXPENSES:					
5 Personnel Services	910,335	151,723	110,152	41,570	107,651
6 Supplies and materials	56,518	9,420	3,554	5,865	4,293
7 Services and other expenses	777,173	129,529	93,692	35,837	80,346
8 Repairs and maintenance	69,461	11,577	3,602	7,975	4,618
9 Depreciation and amortization	12,500	2,083	193	1,890	2,072
10 Refunds	0	0	0	0	253
11 TOTAL OPERATING EXPENSES	<u>1,825,987</u>	<u>304,331</u>	<u>211,194</u>	<u>93,137</u>	<u>199,232</u>
12 OPERATING INCOME/(LOSS)	59,598	9,933	134,550	124,617	170,244
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	11,000	1,833	5,706	3,873	12,425
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>11,766</u>	<u>140,257</u>	<u>128,491</u>	<u>182,669</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>11,766</u>	<u>140,257</u>	<u>128,491</u>	<u>182,669</u>
20 BEGINNING NET POSITION	<u>1,570,028</u>	<u>1,570,028</u>	<u>1,570,028</u>	<u>0</u>	<u>776,447</u>
21 ENDING NET POSITION	<u>\$1,640,626</u>	<u>\$1,581,794</u>	<u>\$1,710,285</u>	<u>\$128,491</u>	<u>\$959,116</u>

Analysis of Net Position	
Cash	\$2,051,639
Receivable	0
Inventory	0
Capital Assets, net	26,642
Other Assets	0
Deferred Outflows	37,749
Liabilities	(347,324)
Deferred Inflows	(58,421)
Net Position	<u>\$1,710,285</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended February 28, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 28, 2022 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$806,952	\$134,492	\$172,148	\$37,656	\$125,734
2 RiverMarket Parking	671,224	111,871	98,565	(13,306)	96,878
3 Business Licenses	287,000	47,833	336,142	288,308	290,987
4 Street Repairs	400,000	66,667	133,461	66,794	27,801
5 Parking Meters	468,200	78,033	79,121	1,088	62,707
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,633,376</u>	<u>438,896</u>	<u>819,436</u>	<u>380,540</u>	<u>604,107</u>
OPERATING EXPENSES:					
8 Personnel Services	593,000	98,833	0	98,833	0
9 Supplies and materials	36,000	6,000	0	6,000	0
10 Repairs and maintenance	60,000	10,000	0	10,000	0
11 Services and other expenses	600,284	100,047	0	100,047	0
12 Depreciation and amortization	219,800	36,633	36,698	(64)	36,698
13 TOTAL OPERATING EXPENSES	<u>1,509,084</u>	<u>251,514</u>	<u>36,698</u>	<u>214,816</u>	<u>36,698</u>
14 OPERATING INCOME/(LOSS)	<u>1,124,292</u>	<u>187,382</u>	<u>782,738</u>	<u>595,356</u>	<u>567,410</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	25,100	4,183	21,039	16,856	30,777
16 Debt Service	(29,626)	(4,938)	(5,671)	(733)	(49,613)
17 Interest expense	(221,109)	(36,852)	(39,660)	(2,809)	0
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>149,776</u>	<u>758,446</u>	<u>608,670</u>	<u>548,574</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>149,776</u>	<u>758,446</u>	<u>608,670</u>	<u>548,574</u>
24 BEGINNING NET POSITION	<u>5,758,979</u>	<u>5,758,979</u>	<u>5,758,979</u>	<u>0</u>	<u>4,597,654</u>
25 ENDING NET POSITION	<u>\$6,657,636</u>	<u>\$5,908,755</u>	<u>\$6,517,425</u>	<u>\$608,670</u>	<u>\$5,146,228</u>

Analysis of Net Position

Cash	
Operating	\$4,152,245
Debt Reserve	1,500,062
Receivable	207,850
Inventory	-
Capital Assets, net	5,193,441
Other Assets	163,234
Liabilities	<u>(4,699,406)</u>
Net Position	<u>\$6,517,425</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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>1,671,818</u>	<u>1,671,818</u>	<u>1,196,537</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,671,818</u>	<u>\$1,671,818</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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>1,683,045</u>	<u>1,683,045</u>	<u>1,207,764</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,683,045</u>	<u>\$1,683,045</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	0	0	196,242	196,242	(852,627)
7	0	0	8,445	8,445	238,202
8	0	0	43,176	43,176	38,262
9	0	0	247,863	247,863	(576,163)
10	0	0	(12,279)	(12,279)	(11,230)
11	0	0	235,584	235,584	(587,393)
12	<u>0</u>	<u>0</u>	<u>235,584</u>	<u>235,584</u>	<u>(587,393)</u>
DEDUCTIONS:					
13	0	0	257,205	(257,205)	266,623
14	0	0	1,750	(1,750)	2,604
15	<u>0</u>	<u>0</u>	<u>258,955</u>	<u>(258,955)</u>	<u>269,227</u>
16	0	0	(23,371)	(23,371)	(856,620)
17	<u>0</u>	<u>0</u>	<u>11,540,945</u>	<u>11,540,945</u>	<u>13,280,624</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$11,517,574</u>	<u>\$11,517,574</u>	<u>\$12,424,004</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on May 30, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$772	\$772	\$2,793
	0	0	386	386	710
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>1,158</u>	<u>1,158</u>	<u>3,503</u>
Investment income (loss):					
6	0	0	209,982	209,982	(986,133)
7	0	0	(235)	(235)	420,088
8	0	0	23,668	23,668	28,331
9	0	0	233,415	233,415	(537,714)
10	0	0	(9,528)	(9,528)	(1,762)
11	0	0	223,887	223,887	(539,477)
12	<u>0</u>	<u>0</u>	<u>225,045</u>	<u>225,045</u>	<u>(535,973)</u>
DEDUCTIONS:					
13	0	0	0	0	518,616
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>518,616</u>
17	<u>0</u>	<u>0</u>	<u>222,045</u>	<u>222,045</u>	<u>(1,054,590)</u>
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>\$9,174,618</u>	<u>\$9,174,618</u>	<u>\$11,707,846</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 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 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>6,925,272</u>	<u>6,925,272</u>	<u>8,982,278</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$6,925,272</u>	<u>\$6,925,272</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$737,484	\$737,484	\$662,363
2 Plan members	0	0	370,376	370,376	330,921
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>1,107,861</u>	<u>1,107,861</u>	<u>993,284</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,387,641	1,387,641	(4,534,901)
8 Realized gain (loss) on the sale of investments	0	0	85,475	85,475	1,910,419
9 Interest and dividends	0	0	353,468	353,468	224,596
10	<u>0</u>	<u>0</u>	<u>1,826,584</u>	<u>1,826,584</u>	<u>(2,399,887)</u>
11 Less investment expense	0	0	(110,547)	(110,547)	(18,618)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,716,037</u>	<u>1,716,037</u>	<u>(2,418,505)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,823,898</u>	<u>2,823,898</u>	<u>(1,425,220)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	446,232	(446,232)	352,444
15 Administrative expenses	0	0	12,000	(12,000)	97,744
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>458,232</u>	<u>(458,232)</u>	<u>450,188</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,365,665</u>	<u>2,365,665</u>	<u>(1,875,408)</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>\$90,660,668</u>	<u>\$90,660,668</u>	<u>\$91,784,714</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 February 28, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 28, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$0	\$0	\$0
1					
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Contributions				
	0	0	0	0	0
Investment income (loss):					
6	0	0	157,831	157,831	(687,098)
7	0	0	5,895	5,895	91,581
8	0	0	38,292	38,292	13,951
9	<u>0</u>	<u>0</u>	<u>202,018</u>	<u>202,018</u>	<u>(581,566)</u>
10	0	0	(22,814)	(22,814)	(24,271)
11	<u>0</u>	<u>0</u>	<u>179,205</u>	<u>179,205</u>	<u>(605,836)</u>
12	<u>0</u>	<u>0</u>	<u>179,205</u>	<u>179,205</u>	<u>(605,836)</u>
	DEDUCTIONS:				
13	0	0	0	0	0
14	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<u>0</u>	<u>0</u>	<u>179,205</u>	<u>179,205</u>	<u>(605,836)</u>
17	0	0	9,253,419	9,253,419	9,724,152
18	<u>\$0</u>	<u>\$0</u>	<u>\$9,432,623</u>	<u>\$9,432,623</u>	<u>\$9,118,316</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on May 30, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Courts Trust Fund
For the Period Ended February 28, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 28, 2022 <u>Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$471,223	\$471,223	\$383,048
2 Investment Income	0	0	905	905	233
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>472,128</u>	<u>472,128</u>	<u>383,281</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	472,128	(472,128)	383,281
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>472,128</u>	<u>472,128</u>	<u>383,281</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 May 30, 2023.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended February 28, 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	\$850,309	\$13,832,999	\$2,481,641	\$40,455,328			\$57,620,278	\$1,857,057
108 General - Special Projects	16,397			535,480			551,877	3,101,351
110 Seized Money			424,805				424,805	453
140 Franchise Fee Collection							0	0
200 Street				7,668,599			7,668,599	179,694
205 Street - Special Projects							0	1,240,598
210 Special Projects				9,691			9,691	430,604
220 911							0	3,621
230 CDBG							0	229,579
240 HIPP							0	176,938
250 NHSP							0	7,400
270 Grants	180,816			1,303,724			1,484,540	4,529,466
271 American Rescue Plan Act				29,200,225			29,200,225	5,540,991
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	5,033,662
326 2012-2021 Capital Project Fund							0	10,289,458
331 2018 Capital Improvement Bond							0	2,739,710
332 2022 Capital Improvement Bond							0	9,746,656
352 TIF - Port Authority				136,073			136,073	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				16,054,152			16,054,152	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,147,918			1,147,918	0
560 2017 Library Refunding Bond Fund				(0)			(0)	0
561 2022 Library Improvement Bond Fund	49,352			7,047,056			7,096,408	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254					927,786	0
601 Vehicle Storage Facility	18,376	92,103		236,846			405,745	0
603 Waste Disposal	42,624	689,591	8,512,386		467,377		9,711,979	0
612 Rivermarket Garage Fund	168,251	39,023	39,254	2,878		4,450,000	4,699,406	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		167,069				201,503	0
940 Accounts Payable Clearing Fund	1,196,788						1,196,788	0
Totals	<u>\$2,557,347</u>	<u>\$15,230,970</u>	<u>\$11,625,155</u>	<u>\$103,797,969</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$138,537,772</u>	<u>\$45,107,238</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended February 28, 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 2/28/2023</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 February 28, 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.