

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$35,094,607	\$23,396,405	\$19,722,149	(\$3,674,256)	\$18,695,421
2 Sales taxes	134,318,006	89,545,337	92,984,349	3,439,012	86,458,663
3 Licenses and permits	13,064,400	8,709,600	11,564,707	2,855,107	10,874,232
4 Intergovernmental	10,020,799	6,680,533	10,679,834	3,999,301	13,349,849
5 Charges for services	11,260,292	7,506,861	8,306,798	799,937	8,172,474
6 Fines and fees	1,594,600	1,063,067	1,253,485	190,418	1,003,735
7 Utility franchise fees	32,404,050	21,602,700	21,472,754	(129,946)	21,155,210
8 Investment income	450,000	300,000	615,558	315,558	709,369
9 Miscellaneous	975,696	650,464	758,579	108,115	740,884
10 <b>TOTAL REVENUES</b>	<u>239,182,450</u>	<u>159,454,967</u>	<u>167,358,213</u>	<u>7,903,246</u>	<u>161,159,838</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	26,714,088	17,809,392	15,130,086	2,679,306	15,369,571
12 Board of Directors	348,179	232,119	249,339	(17,220)	214,460
13 Community Programs	281,990	187,993	167,857	20,136	205,743
14 City Attorney	2,422,826	1,615,217	1,430,546	184,671	1,185,505
15 District Court - First Division (Criminal)	1,369,788	913,192	883,101	30,091	849,309
16 District Court - Third Division (Environmental)	570,671	380,447	377,620	2,827	374,429
17 District Court - Second Division (Traffic)	1,329,917	886,611	863,334	23,277	829,219
18 Finance	4,518,658	3,012,439	2,996,428	16,011	2,662,782
19 Human Resources	2,406,430	1,604,287	1,617,829	(13,542)	1,401,420
20 Information Technology	7,792,903	5,195,269	4,675,177	520,092	3,669,874
21 Planning and Development	3,237,759	2,158,506	2,178,618	(20,112)	1,938,909
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>50,993,209</u>	<u>33,995,473</u>	<u>30,569,935</u>	<u>3,425,538</u>	<u>28,701,220</u>
23 PUBLIC WORKS	1,140,917	760,611	750,437	10,174	706,333
24 PARKS & RECREATION	10,518,329	7,012,219	7,035,853	(23,634)	6,735,303
25 RIVERMARKET	1,071,692	714,461	674,203	40,258	709,816
26 GOLF	1,732,297	1,154,865	1,288,727	(133,862)	1,134,284
27 JIM DAILEY FITNESS & AQUATICS	837,972	558,648	659,087	(100,439)	564,660
28 ZOO	7,087,405	4,724,937	5,249,008	(524,071)	5,169,854
29 FIRE	59,477,445	39,651,630	37,999,890	1,651,740	38,486,141
30 POLICE	82,108,742	54,739,161	53,050,004	1,689,157	52,280,459
31 911 OPERATIONS	4,055,695	2,703,797	2,852,178	(148,381)	2,605,110
32 HOUSING & NEIGHBORHOOD PROGRAMS	6,176,074	4,117,383	3,999,338	118,045	3,671,074
33 DEBT SERVICE:					
34 Principal	2,329,987	1,553,325	2,329,986	(776,661)	3,382,818
35 Fiscal Charges on Long Term Debt	92,537	61,691	92,537	(30,846)	147,433
36 CAPITAL OUTLAY	63,325	42,217	67,954	(25,737)	0
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>227,685,626</u>	<u>151,790,417</u>	<u>146,619,137</u>	<u>5,171,280</u>	<u>144,294,504</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>11,496,824</u>	<u>7,664,549</u>	<u>20,739,076</u>	<u>13,074,527</u>	<u>16,865,334</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	0
41 TRANSFERS IN	1,564,826	1,043,217	1,564,826	521,609	2,099,761
42 TRANSFERS OUT	(13,061,650)	(8,707,767)	(13,061,650)	(4,353,883)	(11,327,712)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>	<u>0</u>	<u>0</u>	<u>9,242,252</u>	<u>9,242,252</u>	<u>7,637,383</u>
43 <b>EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>29,569,688</u>	<u>0</u>	<u>36,591,886</u>
44 <b>BEGINNING FUND BALANCE</b>	<u>29,569,688</u>	<u>29,569,688</u>	<u>29,569,688</u>	<u>0</u>	<u>36,591,886</u>
45 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$29,569,688</u>	<u>\$29,569,688</u>	<u>\$38,811,940</u>	<u>\$9,242,252</u>	<u>\$44,229,269</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,606,687.

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 August 31, 2023 fund balance in Fund 108 is \$49,114,378.  
The August 31, 2023 fund balance in Fund 110 is \$277,963.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$102,408	\$102,408	\$75,791
2 Fines and fees	0	0	33,463	33,463	36,143
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	127,916	127,916	134,784
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>263,787</u>	<u>263,787</u>	<u>246,717</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	1,918,999	(1,918,999)	1,814,849
8 City Attorney	0	0	0	0	1,329
9 Finance	0	0	27,122	(27,122)	100,214
10 Information Technology	0	0	316,977	(316,977)	359,837
12 Human Resources	0	0	91,467	(91,467)	39,960
13 Planning	0	0	87,381	(87,381)	141,285
14 Community Programs	0	0	4,707,748	(4,707,748)	3,090,470
15 Public Works	0	0	323,417	(323,417)	633,950
16 Parks and Recreation	0	0	423,720	(423,720)	378,151
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	312,340	(312,340)	679,165
19 Police	0	0	1,284,954	(1,284,954)	652,432
20 Housing	0	0	1,156,920	(1,156,920)	856,181
21 Fleet	0	0	0	0	860,947
22 Zoo	0	0	156,893	(156,893)	31,935
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	6,555,732	(6,555,732)	0
27 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>17,363,670</u>	<u>(17,363,670)</u>	<u>9,640,705</u>
28 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(17,099,883)	17,099,883	(9,393,988)
<b>OTHER FINANCING SOURCES (USES):</b>					
29 Transfers In	0	0	12,988,611	12,988,611	11,271,212
30 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
31	0	0	(4,111,272)	(4,111,272)	1,877,224
32 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>53,225,650</u>	<u>53,225,650</u>	<u>25,156,006</u>
33 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$49,114,378</u>	<u>\$49,114,378</u>	<u>\$27,033,230</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	6,278	6,278	1,036
3 Miscellaneous	0	0	109,778	109,778	216,170
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>116,056</u>	<u>116,056</u>	<u>217,206</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	150,236	(150,236)	1,923
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>150,236</u>	<u>(150,236)</u>	<u>1,923</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(34,180)	(34,180)	215,283
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(34,180)	(34,180)	215,283
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>312,143</u>	<u>312,143</u>	<u>140,802</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$277,963</u>	<u>\$277,963</u>	<u>\$356,085</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	9,981	\$9,981	\$547,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>9,981</u>	<u>9,981</u>	<u>547,000</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	9,981	9,981	547,000
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	9,981	9,981	547,000
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,980</u>	<u>\$9,980</u>	<u>\$546,999</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  
Street Fund  
For the Period Ended August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$7,227,897	\$4,818,598	\$4,171,353	(\$647,245)	\$3,865,474
2 Licenses and permits	19,800	13,200	18,090	4,890	19,790
3 Intergovernmental	18,101,700	12,067,800	11,410,900	(656,900)	11,564,641
4 Charges for services	24,000	16,000	36,868	20,868	22,730
5 Investment income	200,000	133,333	336,892	203,559	378,985
6 Miscellaneous	52,300	34,867	36,376	1,509	34,574
7 <b>TOTAL REVENUES</b>	<u>25,625,697</u>	<u>17,083,798</u>	<u>16,010,479</u>	<u>(1,073,319)</u>	<u>15,886,193</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	2,958,713	1,972,475	1,924,290	48,185	1,806,919
9 Operations Administration	655,943	437,295	363,192	74,103	359,763
10 Street & Drainage Maintenance	8,329,339	5,552,893	4,675,243	877,650	4,744,940
11 Storm Drainage Maintenance	1,282,183	854,789	695,656	159,133	642,752
12 Work Pool	157,349	104,899	51,454	53,445	49,891
13 Resource Control & Scheduling	382,750	255,167	266,773	(11,606)	234,952
14 Control Devices	1,021,181	680,787	735,842	(55,055)	629,204
15 Signals	1,017,132	678,088	594,093	83,995	544,427
16 Parking Meters	126,979	84,653	96,597	(11,944)	88,647
17 Civil Engineering	1,665,455	1,110,303	921,667	188,636	859,552
18 Traffic Engineering	3,739,692	2,493,128	2,198,533	294,595	2,142,284
19 Parking Enforcement	339,846	226,564	175,386	51,178	137,171
20 Capital Outlay	0	0	2,583	(2,583)	0
21 <b>TOTAL EXPENDITURES</b>	<u>21,676,562</u>	<u>14,451,041</u>	<u>12,701,309</u>	<u>1,749,732</u>	<u>12,240,502</u>
22 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,949,135	2,632,757	3,309,170	676,413	3,645,691
<b>OTHER FINANCING SOURCES (USES):</b>					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	189,333	284,000	94,667	284,000
25 Transfers Out	(2,827,217)	(1,884,811)	(2,827,217)	(942,406)	(2,729,717)
26 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	1,405,918	937,279	765,953	(171,326)	1,199,974
27 <b>BEGINNING FUND BALANCE</b>	<u>23,750,207</u>	<u>23,750,207</u>	<u>23,750,207</u>	<u>0</u>	<u>21,694,126</u>
28 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$25,156,125</u>	<u>\$24,687,486</u>	<u>\$24,516,160</u>	<u>(\$171,326)</u>	<u>\$22,894,100</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The August 31, 2023 fund balance in Fund 205 is \$4,140,629.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	11,104	11,104	102,417
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>11,104</u>	<u>11,104</u>	<u>102,417</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	929,792	(929,792)	2,599,055
6 Capital Outlay	0	0	2,300,506	(2,300,506)	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,230,298</u>	<u>(3,230,298)</u>	<u>2,599,055</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,219,194)	(3,219,194)	(2,496,638)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	2,290,000	2,290,000	2,225,000
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(929,194)	(929,194)	(271,638)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>5,069,823</u>	<u>5,069,823</u>	<u>4,432,839</u>
13 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,140,629</u>	<u>\$4,140,629</u>	<u>\$4,161,201</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$77,891	\$77,891	\$72,783
2 Intergovernmental	0	0	117,500	117,500	261,646
3 Charges for services	0	0	411,225	411,225	668,635
4 Fines and fees	0	0	485,388	485,388	357,436
5 Interest income	0	0	8,315	8,315	29,743
6 Miscellaneous	0	0	5,005,304	5,005,304	1,556,771
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>6,105,623</u>	<u>6,105,623</u>	<u>2,947,014</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	392,168	(392,168)	180,654
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	4,543	(4,543)	14,205
12 District Court - Second Division (Traffic)	0	0	11,626	(11,626)	14,308
13 District Court - Third Division (Environmental)	0	0	327	(327)	0
14 Finance	0	0	139,621	(139,621)	90,554
15 Human Resources	0	0	59,195	(59,195)	122,424
16 Information Technology	0	0	0	0	0
17 Planning	0	0	105,419	(105,419)	16,017
18 Fleet	0	0	615,330	(615,330)	587,078
19 Public Works	0	0	17,791	(17,791)	55,214
20 Parks and Recreation	0	0	648,249	(648,249)	760,490
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	425,914	(425,914)	932,531
23 Police	0	0	33,217	(33,217)	29,136
24 Housing	0	0	95,133	(95,133)	260,079
25 Zoo	0	0	(611,053)	611,053	6,440
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	980,887	(980,887)	0
30 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,918,367</u>	<u>(2,918,367)</u>	<u>3,069,131</u>
31 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	3,187,256	3,187,256	(122,117)
<b>OTHER FINANCING SOURCES (USES):</b>					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
34	0	0	3,187,256	3,187,256	(122,117)
35 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>6,685,480</u>	<u>6,685,480</u>	<u>4,034,092</u>
36 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,872,736</u>	<u>\$9,872,736</u>	<u>\$3,911,975</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$496,918	\$496,918	\$438,776
2 Interest income	0	0	51,659	51,659	69,828
3 Miscellaneous	0	0	0	0	6,222
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>548,577</u>	<u>548,577</u>	<u>514,826</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	37,173	(37,173)	170,776
6 Capital Outlay	0	0	0	0	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>37,173</u>	<u>(37,173)</u>	<u>170,776</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	511,404	511,404	344,050
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	511,404	511,404	344,050
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,878,867</u>	<u>3,878,867</u>	<u>3,493,311</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,390,271</u>	<u>\$4,390,271</u>	<u>\$3,837,361</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$12,228,227	\$12,228,227	\$1,486,739
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	7,707	7,707	11,267
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	219,707	219,707	116,931
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>12,455,641</u>	<u>12,455,641</u>	<u>1,614,937</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	5,098,898	(5,098,898)	191,949
7 Public Works	0	0	10,837,945	(10,837,945)	5,594,162
8 Parks & Recreation	0	0	404,388	(404,388)	325,734
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	71,273	(71,273)	174,244
12 Police	0	0	1,234,855	(1,234,855)	1,531,782
13 Housing	0	0	190,244	(190,244)	58,642
14 Capital Outlay	0	0	4,861,554	(4,861,554)	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>22,699,157</u>	<u>(22,699,157)</u>	<u>7,876,513</u>
<b>15 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,243,516)	(10,243,516)	(6,261,575)
<b>OTHER FINANCING SOURCES (USES):</b>					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
<b>18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,243,516)	(10,243,516)	(6,261,575)
<b>19 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>22,973</u>	<u>17,775</u>	<u>17,775</u>
<b>20 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$10,220,543)</u>	<u>(\$10,220,543)</u>	<u>(\$6,243,800)</u>

Expenditures include:	
Expended	\$12,423,651
Encumbered	<u>10,275,506</u>
	<u>\$22,699,157</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,672,788	\$2,672,788	\$2,188,054
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	56,829	56,829	75,726
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,729,617</u>	<u>2,729,617</u>	<u>2,263,780</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	2,519,814	(2,519,814)	3,617,491
7 Public Works	0	0	41,806	(41,806)	2,026,125
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	1,102,777	(1,102,777)	2,297,051
11 Police	0	0	302,789	(302,789)	12,169
12 Housing	0	0	388,268	(388,268)	6,300
13 Capital Outlay	0	0	5,029,422	(5,029,422)	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>9,384,876</u>	<u>(9,384,876)</u>	<u>7,959,136</u>
<b>14 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,655,259)	(6,655,259)	(5,695,356)
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
<b>17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(6,655,259)	(6,655,259)	(5,695,356)
<b>18 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>355,660</u>	<u>355,660</u>	<u>57,214</u>
<b>19 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$6,299,599)</u>	<u>(\$6,299,599)</u>	<u>(\$5,638,142)</u>

Expenditures include:	
Expended	\$4,610,572
Encumbered	4,774,304
	<u>\$9,384,876</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  
Community Development Block Grant Fund  
For the Period Ended August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,108,860	\$1,108,860	\$1,801,065
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	18,916
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,108,860</u>	<u>1,108,860</u>	<u>1,819,982</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,358,484	(1,358,484)	1,493,058
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,358,484</u>	<u>(1,358,484)</u>	<u>1,493,058</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(249,624)	(249,624)	326,924
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(249,624)	(249,624)	326,924
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,124,051</u>	<u>1,124,051</u>	<u>878,306</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$874,427</u>	<u>\$874,427</u>	<u>\$1,205,230</u>

Expenditures include:	
Expended	\$1,055,802
Encumbered	<u>302,682</u>
	<u>\$1,358,484</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$796,750	\$796,750	\$702,643
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	194,840
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>796,750</u>	<u>796,750</u>	<u>897,483</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,877,985	(1,877,985)	1,460,918
7 Capital Outlay	0	0	25,500	(25,500)	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,903,485</u>	<u>(1,903,485)</u>	<u>1,460,918</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,106,735)	(1,106,735)	(563,435)
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,106,735)	(1,106,735)	(563,435)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,623,769</u>	<u>1,623,769</u>	<u>1,659,005</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$517,034</u>	<u>\$517,034</u>	<u>\$1,095,570</u>

Expenditures include:	
Expended	\$712,551
Encumbered	<u>1,190,934</u>
	<u>\$1,903,485</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	100,791	100,791	33,233
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>100,791</u>	<u>100,791</u>	<u>33,233</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	108,055	(108,055)	39,542
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>108,055</u>	<u>(108,055)</u>	<u>39,542</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,264)	(7,264)	(6,309)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(7,264)	(7,264)	(6,309)
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>18,246</u>	<u>18,246</u>	<u>17,779</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,982</u>	<u>\$10,982</u>	<u>\$11,470</u>

Expenditures include:	
Expended	\$100,555
Encumbered	<u>7,500</u>
	<u>\$108,055</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	93,445	93,445	48,727
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>93,445</u>	<u>93,445</u>	<u>48,727</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	49	(49)	749
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	171,663
8 Fire	0	0	134,456	(134,456)	861,769
9 Police	0	0	559	(559)	489,542
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	8,155,020	(8,155,020)	0
12 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>8,290,084</u>	<u>(8,290,084)</u>	<u>1,523,723</u>
13 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(8,196,639)	(8,196,639)	(1,474,996)
<b>OTHER FINANCING SOURCES (USES):</b>					
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
17 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(796,639)	(796,639)	(1,474,996)
18 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,955,601</u>	<u>1,955,601</u>	<u>3,072,791</u>
19 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,158,962</u>	<u>\$1,158,962</u>	<u>\$1,597,795</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	388,985	388,985	635,017
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>388,985</u>	<u>388,985</u>	<u>635,017</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	313,290	(313,290)	1,444,078
6 Housing	0	0	(1)	1	0
7 Public Works	0	0	803,090	(803,090)	5,873,296
8 Parks and Recreation	0	0	293,663	(293,663)	1,568,105
9 Fire	0	0	0	0	0
10 Police	0	0	30,078	(30,078)	2,095,348
11 Fleet	0	0	33,693	(33,693)	30,914
12 Zoo	0	0	182,733	(182,733)	6,629,173
13 Capital Outlay	0	0	14,265,395	(14,265,395)	0
14 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>15,921,941</u>	<u>(15,921,941)</u>	<u>17,640,914</u>
15 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(15,532,956)	(15,532,956)	(17,005,897)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(15,532,956)	(15,532,956)	(17,005,897)
20 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>32,705,542</u>	<u>32,705,542</u>	<u>42,278,073</u>
21 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$17,172,586</u>	<u>\$17,172,586</u>	<u>\$25,272,176</u>

Expenditures include:	
Expended	\$6,203,796
Encumbered	<u>9,718,145</u>
Total	<u>\$15,921,941</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$0	\$0	\$4,012
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,012</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	0	0	4,012
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	0	0	4,012
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>270,809</u>	<u>283,427</u>	<u>283,427</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$270,809</u>	<u>\$270,809</u>	<u>\$287,439</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$113,475	\$113,475	\$31,031
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>113,475</u>	<u>113,475</u>	<u>31,031</u>
<b>EXPENDITURES:</b>					
4 Public Works Capital Outlay	0	0	3,805,833	(3,805,833)	10,183,043
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,805,833</u>	<u>(3,805,833)</u>	<u>10,183,043</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,692,358)	(3,692,358)	(10,152,012)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(3,692,358)</u>	<u>(3,692,358)</u>	<u>(10,152,012)</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,338,978</u>	<u>4,338,978</u>	<u>11,099,738</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$646,620</u>	<u>\$646,620</u>	<u>\$947,726</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of August 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 August 31, 2023  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,751	2,751	3,491
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,751</u>	<u>2,751</u>	<u>3,491</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	265,000	(265,000)	200,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>265,000</u>	<u>(265,000)</u>	<u>200,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(262,249)	(262,249)	(196,509)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(262,249)	(262,249)	(196,509)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>216,788</u>	<u>216,788</u>	<u>236,936</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$45,461)</u>	<u>(\$45,461)</u>	<u>\$40,427</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$746,774	\$746,774	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>746,774</u>	<u>746,774</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	365,968	(365,968)	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>365,968</u>	<u>(365,968)</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	380,806	380,806	0
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	380,806	380,806	0
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,551,569</u>	<u>25,551,569</u>	<u>0</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$25,932,375</u>	<u>\$25,932,375</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,628,874	\$1,628,874	\$0
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,628,874</u>	<u>1,628,874</u>	<u>0</u>
<b>EXPENDITURES:</b>					
4 General Administration Capital Outlay	0	0	2,188,222	(2,188,222)	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	566,935	(566,935)	0
8 Zoo Capital Outlay	0	0	0	0	0
9 Fire Capital Outlay	0	0	18,138,268	(18,138,268)	0
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>20,893,425</u>	<u>(20,893,425)</u>	<u>0</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(19,264,551)	(19,264,551)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(19,264,551)</u>	<u>(19,264,551)</u>	<u>0</u>
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>58,240,393</u>	<u>58,240,393</u>	<u>0</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$38,975,842</u>	<u>\$38,975,842</u>	<u>\$0</u>

Expenditures include:	
Expended	\$0
Encumbered	<u>18,634,830</u>
<b>Total</b>	<u><u>\$18,634,830</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$115	\$115	\$155
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>115</u>	<u>115</u>	<u>155</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	115	115	155
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	115	115	155
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>8,987</u>	<u>8,987</u>	<u>9,527</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,102</u>	<u>\$9,102</u>	<u>\$9,682</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$2,412,448
2 Interest Income	0	0	1,242	1,242	3,989
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,242</u>	<u>1,242</u>	<u>2,416,437</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	0	0	3,840,869
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,840,869</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,242	1,242	(1,424,432)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(323,083)	(323,083)	(1,424,432)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>506,052</u>	<u>506,052</u>	<u>4,228,938</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$182,969</u>	<u>\$182,969</u>	<u>\$2,804,506</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$8,041,593
2 Interest Income	0	0	7,538	7,538	15,680
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>7,538</u>	<u>7,538</u>	<u>8,057,273</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	13,924,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,924,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	7,538	7,538	(5,866,727)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	7,538	7,538	(5,866,727)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,601,542</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,538</u>	<u>\$7,538</u>	<u>\$8,734,815</u>

City of Little Rock, Arkansas  
Preliminary Monthly Financial Report  
2022A & 2022B Capital Improvement Bonds Debt Service Fund  
For the Period Ended August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$8,704,411	\$8,704,411	\$0
2 Interest Income	0	0	66,423	66,423	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>8,770,834</u>	<u>8,770,834</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	8,770,834	8,770,834	0
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	8,770,834	8,770,834	0
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,770,834</u>	<u>\$8,770,834</u>	<u>\$0</u>



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$1,574,811	\$1,574,811	\$1,353,332
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	11,112	11,112	1,840
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,585,923</u>	<u>1,585,923</u>	<u>1,355,172</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	264,825	(264,825)	277,575
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>264,825</u>	<u>(264,825)</u>	<u>277,575</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,321,098	1,321,098	1,077,597
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,321,098	1,321,098	1,077,597
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>17,866</u>	<u>17,866</u>	<u>16,570</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,338,964</u>	<u>\$1,338,964</u>	<u>\$1,094,167</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$242,589	\$242,589	\$90,329
2 Interest Income	0	0	13,355	13,355	458
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>255,944</u>	<u>255,944</u>	<u>90,787</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	259,200	(259,200)	142,350
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>259,200</u>	<u>(259,200)</u>	<u>142,350</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,256)	(3,256)	(51,563)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(3,256)	(3,256)	(51,563)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>580,269</u>	<u>580,269</u>	<u>423,938</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$577,013</u>	<u>\$577,013</u>	<u>\$372,375</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$0	\$0	\$2,412,448
2 Interest income	0	0	247	247	7,228
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>247</u>	<u>247</u>	<u>2,419,676</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	4,074,225
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,074,225</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	247	247	(1,654,549)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(324,325)	(324,325)	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(324,078)	(324,078)	(1,654,549)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>324,325</u>	<u>324,325</u>	<u>4,494,002</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$247</u>	<u>\$247</u>	<u>\$2,839,453</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2023.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$4,036,570	\$4,036,570	\$0
2 Interest income	0	0	35,728	35,728	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>4,072,298</u>	<u>4,072,298</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	476,739	(476,739)	0
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>476,739</u>	<u>(476,739)</u>	<u>0</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	3,595,559	3,595,559	0
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Bond Proceeds	0	0	0	0	0
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>3,595,559</u>	<u>3,595,559</u>	<u>0</u>
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>476,783</u>	<u>476,783</u>	<u>0</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,072,342</u>	<u>\$4,072,342</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2023.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,016,098	\$2,016,098	\$1,791,593
2 Interest Income	0	0	26,826	26,826	2,967
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,042,924</u>	<u>2,042,924</u>	<u>1,794,560</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	642,447	(642,447)	657,697
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>642,447</u>	<u>(642,447)</u>	<u>657,697</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,400,477	1,400,477	1,136,863
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,400,477	1,400,477	1,136,863
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>704,571</u>	<u>704,571</u>	<u>785,209</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,105,048</u>	<u>\$2,105,048</u>	<u>\$1,922,072</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$18,689,088	\$12,459,392	\$9,709,852	(\$2,749,540)	\$9,542,455
2 Interest Income	0	0	0	0	44,849
3 <b>TOTAL OPERATING REVENUES</b>	<u>18,689,088</u>	<u>12,459,392</u>	<u>9,709,852</u>	<u>(2,749,540)</u>	<u>9,587,304</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,398,766	2,932,511	2,431,382	501,129	2,467,766
5 Supplies and materials	8,181,321	5,454,214	4,207,964	1,246,250	3,552,703
6 Services and other expenses	4,162,367	2,774,911	2,399,381	375,530	1,703,318
7 Repairs and maintenance	1,326,740	884,493	630,315	254,178	442,695
8 Depreciation and amortization	277,500	185,000	203,856	(18,856)	183,982
9 <b>TOTAL OPERATING EXPENSES</b>	<u>18,346,694</u>	<u>12,231,129</u>	<u>9,872,898</u>	<u>2,358,231</u>	<u>8,350,463</u>
10 <b>OPERATING INCOME/(LOSS)</b>	<u>342,394</u>	<u>228,263</u>	<u>(163,046)</u>	<u>(391,309)</u>	<u>1,236,841</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
11 Investment income	20,000	13,333	13,977	644	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>362,394</u>	<u>241,596</u>	<u>(149,069)</u>	<u>(390,665)</u>	<u>1,236,841</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	(362,394)	(241,596)	0	241,596	0
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>(149,069)</u>	<u>(149,069)</u>	<u>1,236,841</u>
18 <b>BEGINNING NET POSITION, AS ORIGINALLY REPORTED</b>	5,079,571	5,079,571	5,079,571	0	4,349,179
19 <b>CHANGE IN ACCOUNTING PRINCIPAL - GASB 87</b>	0	0	0	0	0
20 <b>BEGINNING NET POSITION, RESTATED</b>	<u>5,079,571</u>	<u>5,079,571</u>	<u>5,079,571</u>	<u>0</u>	<u>4,349,179</u>
19 <b>ENDING NET POSITION</b>	<u>\$5,079,571</u>	<u>\$5,079,571</u>	<u>\$4,930,502</u>	<u>(\$149,069)</u>	<u>\$5,586,020</u>

Analysis of Net Position

Cash	\$2,309,115
Receivable	24,793
Inventory	579,247
Capital Assets, net	2,761,593
Other Assets	13,799
Deferred Outflows	962,912
Liabilities	(1,652,098)
Deferred Inflows	(68,859)
<b>Net Position</b>	<u>\$4,930,502</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$8,585	\$5,723	\$6,930	\$1,207	\$8,280
2 Charges for services	1,877,000	1,251,333	1,505,470	254,137	1,471,783
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>1,885,585</u>	<u>1,257,057</u>	<u>1,512,400</u>	<u>255,343</u>	<u>1,480,063</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	910,335	606,890	481,558	125,332	433,843
6 Supplies and materials	56,518	37,679	23,930	13,749	23,241
7 Services and other expenses	777,173	518,115	461,121	56,994	444,561
8 Repairs and maintenance	69,461	46,307	18,523	27,784	18,318
9 Depreciation and amortization	12,500	8,333	774	7,559	8,289
10 Refunds	0	0	0	0	253
11 <b>TOTAL OPERATING EXPENSES</b>	<u>1,825,987</u>	<u>1,217,325</u>	<u>985,906</u>	<u>231,419</u>	<u>928,504</u>
12 <b>OPERATING INCOME/(LOSS)</b>	59,598	39,732	526,494	486,762	551,558
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	11,000	7,333	26,091	18,758	17,022
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>70,598</u>	<u>47,065</u>	<u>552,585</u>	<u>505,520</u>	<u>568,581</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>70,598</u>	<u>47,065</u>	<u>552,585</u>	<u>505,520</u>	<u>568,581</u>
20 <b>BEGINNING NET POSITION</b>	<u>1,445,337</u>	<u>1,445,337</u>	<u>1,445,337</u>	<u>0</u>	<u>776,447</u>
21 <b>ENDING NET POSITION</b>	<u>\$1,515,935</u>	<u>\$1,492,402</u>	<u>\$1,997,922</u>	<u>\$505,520</u>	<u>\$1,345,028</u>

Analysis of Net Position

Cash	\$2,253,670
Receivable	4,356
Inventory	0
Capital Assets, net	26,062
Other Assets	0
Deferred Outflows	160,485
Liabilities	(435,174)
Deferred Inflows	(11,477)
<b>Net Position</b>	<u>\$1,997,922</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$25,305,100	\$16,870,067	\$16,957,570	\$87,503	\$16,588,780
2 Other	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>25,305,100</u>	<u>16,870,067</u>	<u>16,957,570</u>	<u>87,503</u>	<u>16,588,780</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	8,494,940	5,663,293	5,411,037	252,256	5,191,151
5 Supplies and materials	2,411,134	1,607,423	1,004,174	603,249	1,238,001
6 Services and other expenses	4,866,207	3,244,138	3,514,124	(269,986)	3,183,888
7 Repairs and maintenance	5,008,410	3,338,940	2,652,274	686,666	2,263,842
8 Closure & Postclosure Costs	614,800	409,867	567,494	(157,627)	405,884
9 Depreciation and amortization	2,834,500	1,889,667	2,816,003	(926,336)	1,905,851
10 <b>TOTAL OPERATING EXPENSES</b>	<u>24,229,991</u>	<u>16,153,327</u>	<u>15,965,106</u>	<u>188,221</u>	<u>14,188,618</u>
11 <b>OPERATING INCOME/(LOSS)</b>	1,075,109	716,739	992,464	275,725	2,400,162
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	80,000	53,333	147,890	94,557	149,836
13 Interest expense	0	0	0	0	(8,661)
14 Gain (loss) on disposal of fixed assets	0	0	10,400	10,400	82,663
15 Other, net	100,000	66,667	186,156	119,489	150,863
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,255,109</u>	<u>836,739</u>	<u>1,336,910</u>	<u>500,171</u>	<u>2,774,863</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,255,109)	(836,739)	(1,255,109)	(418,370)	(1,822,544)
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>(0)</u>	<u>81,801</u>	<u>81,801</u>	<u>952,319</u>
20 <b>BEGINNING NET POSITION</b>	<u>26,309,220</u>	<u>26,309,220</u>	<u>26,309,220</u>	<u>0</u>	<u>26,365,980</u>
21 <b>ENDING NET POSITION</b>	<u>\$26,309,220</u>	<u>\$26,309,220</u>	<u>\$26,391,021</u>	<u>\$81,801</u>	<u>\$27,318,299</u>

Analysis of Net Position

Cash	
Operating	\$12,749,925
Debt Reserve	-
Receivable	4,011,664
Inventory	-
Capital Assets, net	19,667,065
Other Assets	95
Deferred Outflows	1,283,881
Liabilities	(11,229,796)
Deferred Inflows	(91,813)
<hr/>	
Net Position	<u>\$26,391,021</u>



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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2022 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$806,952	\$537,968	\$566,720	\$28,752	\$536,453
2 RiverMarket Parking	671,224	447,483	500,295	52,812	453,294
3 Business Licenses	287,000	191,333	336,993	145,660	287,426
4 Street Repairs	400,000	266,667	409,595	142,928	196,079
5 Parking Meters	468,200	312,133	347,435	35,302	317,747
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>2,633,376</u>	<u>1,755,584</u>	<u>2,161,038</u>	<u>405,454</u>	<u>1,790,999</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	593,000	395,333	338,557	56,776	364,354
9 Supplies and materials	36,000	24,000	10,094	13,906	26,076
10 Repairs and maintenance	60,000	40,000	56,268	(16,268)	60,939
11 Services and other expenses	600,284	400,189	262,969	137,220	242,947
12 Depreciation and amortization	219,800	146,533	146,790	(257)	146,790
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,509,084</u>	<u>1,006,056</u>	<u>814,678</u>	<u>191,378</u>	<u>841,106</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,124,292</u>	<u>749,528</u>	<u>1,346,360</u>	<u>596,832</u>	<u>949,893</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	25,100	16,733	89,111	72,378	43,794
16 Debt Service	(29,626)	(19,751)	(20,884)	(1,133)	(20,684)
17 Interest expense	(221,109)	(147,406)	(155,775)	(8,369)	(177,855)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>898,657</u>	<u>599,105</u>	<u>1,258,812</u>	<u>659,707</u>	<u>795,148</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>898,657</u>	<u>599,105</u>	<u>1,258,812</u>	<u>659,707</u>	<u>795,148</u>
<b>24 BEGINNING NET POSITION</b>	<u>5,680,422</u>	<u>5,680,422</u>	<u>5,680,422</u>	<u>0</u>	<u>4,597,654</u>
<b>25 ENDING NET POSITION</b>	<u>\$6,579,079</u>	<u>\$6,279,527</u>	<u>\$6,939,234</u>	<u>\$659,707</u>	<u>\$5,392,802</u>

Analysis of Net Position

Cash	
Operating	\$4,102,623
Debt Reserve	1,200,981
Receivable	488,317
Inventory	-
Capital Assets, net	5,083,348
Other Assets	4,919,735
Liabilities	(4,093,882)
Deferred Inflows	(4,761,888)
<b>Net Position</b>	<u>\$6,939,234</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
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	<b>Total Contributions</b>	<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
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		0	0	0	0
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	0	0	0	0
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		0	0	0	0
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,671,818</u>	<u>1,671,818</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
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	<b>Total Contributions</b>	<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
7	Realized gain (loss) on the sale of investments	0	0	0	0
8	Interest and dividends	0	0	0	0
9		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Less investment expense	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17	Operating transfers in	0	0	0	0
18	Operating transfers out	0	0	0	0
19	<b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,683,045</u>	<u>1,683,045</u>
21	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$1,087,109
2	Plan members	0	0	502,181	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	32,654	13,434
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>534,835</u>	<u>1,100,543</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	405,375	(1,755,901)
7	Realized gain (loss) on the sale of investments	0	0	(51,692)	438,406
8	Interest and dividends	0	0	210,412	110,664
9		0	0	564,095	(1,206,831)
10	Less investment expense	0	0	(17,088)	(18,922)
11	Net investment income (loss)	0	0	547,007	(1,225,753)
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,081,842</u>	<u>(125,209)</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	1,015,218	1,075,986
14	Administrative expenses	0	0	25,213	26,092
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,040,431</u>	<u>1,102,078</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>41,411</u>	<u>(1,227,287)</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>11,540,945</u>	<u>13,280,624</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,582,356</u>	<u>\$12,053,337</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2023.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$91,722	\$91,722	(\$487,692)
2	Plan members	0	0	1,657	1,657	5,183
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	19,190	19,190	11,170
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>112,569</u>	<u>112,569</u>	<u>(471,339)</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(49,042)	(49,042)	(1,638,556)
7	Realized gain (loss) on the sale of investments	0	0	368,104	368,104	472,219
8	Interest and dividends	0	0	111,082	111,082	88,367
9		<u>0</u>	<u>0</u>	<u>430,144</u>	<u>430,144</u>	<u>(1,077,970)</u>
10	Less investment expense	0	0	(13,013)	(13,013)	(13,064)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>417,131</u>	<u>417,131</u>	<u>(1,091,034)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>529,700</u>	<u>529,700</u>	<u>(1,562,373)</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	1,407,474	(1,407,474)	937,417
14	Participant directed transfers	0	0	(29,469)	29,469	0
15	Administrative expenses	0	0	24,028	(24,028)	22,212
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,402,033</u>	<u>(1,402,033)</u>	<u>959,628</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(872,333)</u>	<u>(872,333)</u>	<u>(2,522,002)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,952,572</u>	<u>8,952,572</u>	<u>12,762,436</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,080,239</u>	<u>\$8,080,239</u>	<u>\$10,240,434</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$218,538	\$218,538	\$93,344
2	Plan members	0	0	65,720	65,720	252,813
3	State insurance turnback and guarantee fund	0	0	0	0	0
4	Other	0	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>284,258</u>	<u>284,258</u>	<u>346,157</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	806,056	806,056	(1,605,274)
7	Realized gain (loss) on the sale of investments	0	0	0	0	0
8	Interest and dividends	0	0	1,082	1,082	0
9		<u>0</u>	<u>0</u>	<u>807,138</u>	<u>807,138</u>	<u>(1,605,274)</u>
10	Less investment expense	0	0	0	0	0
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>807,138</u>	<u>807,138</u>	<u>(1,605,274)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,091,396</u>	<u>1,091,396</u>	<u>(1,259,117)</u>
<b>DEDUCTIONS:</b>						
13	Benefits paid directly to participants	0	0	560,888	(560,888)	632,875
14	Participant directed transfers	0	0	0	0	0
15	Administrative expenses	0	0	76	(76)	0
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>560,964</u>	<u>(560,964)</u>	<u>632,875</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>530,432</u>	<u>530,432</u>	<u>(1,891,993)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>6,925,272</u>	<u>6,925,272</u>	<u>8,982,278</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$7,455,704</u>	<u>\$7,455,704</u>	<u>\$7,090,285</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>	
<b>ADDITIONS:</b>						
Contributions:						
1	Employer	\$0	\$0	\$3,350,806	\$3,350,806	\$2,967,574
2	Plan members	0	0	2,714,260	2,714,260	1,459,043
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	259,662	259,662	75,287
6	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>6,324,728</u>	<u>6,324,728</u>	<u>4,501,903</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	3,237,085	3,237,085	(12,817,829)
8	Realized gain (loss) on the sale of investments	0	0	(271,681)	(271,681)	2,458,131
9	Interest and dividends	0	0	1,652,969	1,652,969	748,507
10		<u>0</u>	<u>0</u>	<u>4,618,373</u>	<u>4,618,373</u>	<u>(9,611,191)</u>
11	Less investment expense	0	0	(255,122)	(255,122)	(79,731)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>4,363,251</u>	<u>4,363,251</u>	<u>(9,690,922)</u>
13	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>10,687,979</u>	<u>10,687,979</u>	<u>(5,189,019)</u>
<b>DEDUCTIONS:</b>						
14	Benefits paid directly to participants	0	0	1,747,106	(1,747,106)	1,573,571
15	Administrative expenses	0	0	153,818	(153,818)	293,804
16	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,900,924</u>	<u>(1,900,924)</u>	<u>1,867,375</u>
17	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>8,787,055</u>	<u>8,787,055</u>	<u>(7,056,394)</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>88,295,003</u>	<u>88,295,003</u>	<u>93,660,122</u>
19	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$97,082,058</u>	<u>\$97,082,058</u>	<u>\$86,603,728</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 August 31, 2023  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
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	<b>Total Contributions</b>	<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	649,303	649,303
7	Realized gain (loss) on the sale of investments	0	0	(22,350)	86,232
8	Interest and dividends	0	0	184,691	91,615
9		<u>0</u>	<u>0</u>	<u>811,644</u>	<u>(1,122,659)</u>
10	Less investment expense	0	0	(70,441)	(68,423)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>741,203</u>	<u>(1,191,082)</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>741,203</u>	<u>(1,191,082)</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>741,203</u>	<u>(1,191,082)</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>9,253,419</u>	<u>9,253,419</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,994,622</u>	<u>\$8,533,070</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2023.



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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2022 Unaudited</u>
<b>ADDITIONS:</b>					
1					
1	\$0	\$0	\$1,981,987	\$1,981,987	\$1,694,859
2	0	0	3,770	3,770	1,837
3	0	0	0	0	0
4	<b>Total Additions</b>	<b>0</b>	<b>1,985,757</b>	<b>1,985,757</b>	<b>1,696,696</b>
<b>DEDUCTIONS:</b>					
5	0	0	1,985,757	(1,985,757)	1,696,696
6	0	0	0	0	0
7	<b>Total Deductions</b>	<b>0</b>	<b>1,985,757</b>	<b>1,985,757</b>	<b>1,696,696</b>
8	<b>NET INCREASE (DECREASE) in NET POSITION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9	<b>NET POSITION, BEGINNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	<b>NET POSITION, ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 10, 2023.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended August 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	\$1,020,390	\$5,116,167	\$4,933,530	\$24,714,767	\$842,157		\$36,627,011	\$1,606,687
108 General - Special Projects				535,270			535,270	6,274,646
110 Seized Money			431,877				431,877	150,236
140 Franchise Fee Collection							0	0
200 Street				4,388,369			4,388,369	174,456
205 Street - Special Projects							0	2,235,706
210 Special Projects				9,445	13,706		23,151	752,482
220 911							0	4,610
230 CDBG							0	302,682
240 HIPP							0	1,190,934
250 NHSP							0	7,500
270 Grants	180,816			799,426			980,242	10,275,506
271 American Rescue Plan Act				26,459,561			26,459,561	4,774,304
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,250,097
326 2012-2021 Capital Project Fund							0	9,718,145
331 2018 Capital Improvement Bond							0	2,114,935
332 2022 Capital Improvement Bond							0	18,634,830
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				9,196,712			9,196,712	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				905,328			905,328	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			4,088,888			4,138,240	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,652,098			68,859		1,720,957	0
601 Vehicle Storage Facility	48,199	272,979		113,996	11,477		446,651	0
603 Waste Disposal	134,004	2,159,161	8,936,631		91,813		11,321,609	0
612 Rivermarket Garage Fund	259,616		36,388	2,878	4,761,888	3,795,000	8,855,770	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	34,419		244,004				278,423	0
940 Accounts Payable Clearing Fund	2,946,176						2,946,176	0
Totals	\$4,672,972	\$9,200,405	\$14,582,430	\$71,350,713	\$5,789,900	\$3,795,000	\$109,391,420	\$60,467,756

**SUMMARY OF BOND INDEBTEDNESS**  
For the Period Ended August 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 8/31/2023</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	\$225,000	\$915,000	\$34,200
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	476,739
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	1,322,330
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	154,458
<b>REVENUE BONDS</b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	4,450,000	0	655,000	0	3,795,000	235,523
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	263,325
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	642,447
<b>TEMPORARY NOTE</b>										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	2,335,791	0	1,154,938	0	1,180,853	52,555
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	4,759,739	0	1,175,049	0	3,584,691	39,982
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
<b>Grand Total</b>		<u>\$183,225,000</u>			<u>\$155,725,530</u>	<u>\$7,400,000</u>	<u>\$2,984,986</u>	<u>\$225,000</u>	<u>\$159,915,544</u>	<u>\$3,221,558</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Definitions  
For the Period Ended August 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.