

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 General property taxes	\$32,929,177	\$32,929,177	\$32,929,187	\$10	\$33,294,257
2 Sales taxes	133,056,877	133,056,877	133,056,877	(0)	126,233,418
3 Licenses and permits	12,772,093	12,772,093	12,776,243	4,150	12,343,819
4 Intergovernmental	13,394,777	13,394,777	13,394,777	(1)	11,120,576
5 Charges for services	11,212,483	11,212,483	11,601,087	388,604	11,140,363
6 Fines and fees	1,639,956	1,639,956	1,791,701	151,745	1,650,744
7 Utility franchise fees	32,466,612	32,466,612	32,466,612	0	29,924,273
8 Investment income	346,500	346,500	(3,542,279)	(3,888,779)	(192,199)
9 Miscellaneous	912,856	912,856	912,293	(563)	1,097,056
10 TOTAL REVENUES	<u>238,731,331</u>	<u>238,731,331</u>	<u>235,386,496</u>	<u>(3,344,835)</u>	<u>226,612,308</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	28,733,920	28,733,920	28,065,465	668,455	27,593,517
12 Board of Directors	344,674	344,674	332,885	11,789	332,297
13 Community Programs	303,273	303,273	285,643	17,630	415,416
14 City Attorney	1,894,643	1,894,643	1,892,159	2,484	1,577,145
15 District Court - First Division (Criminal)	1,283,575	1,283,575	1,264,170	19,405	1,171,465
16 District Court - Third Division (Environmental)	572,087	572,087	552,841	19,246	515,094
17 District Court - Second Division (Traffic)	1,258,973	1,258,973	1,240,916	18,057	1,209,136
18 Finance	4,184,783	4,184,783	4,100,547	84,236	3,666,640
19 Human Resources	2,154,277	2,154,277	2,160,046	(5,769)	2,093,631
20 Information Technology	5,522,203	5,522,203	5,519,998	2,205	5,498,310
21 Planning and Development	2,948,401	2,948,401	2,924,539	23,862	2,365,991
22 TOTAL GENERAL GOVERNMENT	<u>49,200,809</u>	<u>49,200,809</u>	<u>48,339,210</u>	<u>861,599</u>	<u>46,438,642</u>
23 PUBLIC WORKS	1,140,674	1,140,674	1,106,044	34,630	1,047,697
24 PARKS & RECREATION	10,001,180	10,001,180	9,761,117	240,063	9,213,608
25 RIVERMARKET	1,064,106	1,064,106	1,005,519	58,587	985,407
26 GOLF	1,750,759	1,750,759	1,718,622	32,137	1,779,527
27 JIM DAILEY FITNESS & AQUATICS	861,322	861,322	849,641	11,681	708,770
28 ZOO	7,705,430	7,705,430	7,645,490	59,940	5,125,125
29 FIRE	57,168,301	57,168,301	57,061,722	106,579	56,729,916
30 POLICE	76,549,403	76,549,403	76,334,924	214,479	76,477,395
31 911 OPERATIONS	4,038,096	4,038,096	3,973,181	64,915	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,623,278	5,623,278	5,571,406	51,872	4,873,343
33 DEBT SERVICE:					
34 Principal	3,970,641	3,970,641	3,969,183	1,458	4,060,750
35 Fiscal Charges on Long Term Debt	240,002	240,002	239,947	55	174,839
36 CAPITAL OUTLAY	134,335	134,335	134,334	1	116,333
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>219,448,336</u>	<u>219,448,336</u>	<u>217,710,341</u>	<u>1,737,995</u>	<u>207,731,352</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>19,282,995</u>	<u>19,282,995</u>	<u>17,676,156</u>	<u>(1,606,839)</u>	<u>18,880,956</u>
OTHER FINANCING SOURCES/(USES):					
40 LEASES	57,812	57,812	57,812	0	-
41 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
42 TRANSFERS IN	2,174,761	2,174,761	3,274,761	1,100,000	3,027,421
43 TRANSFERS OUT	(28,030,927)	(28,030,927)	(28,030,927)	0	(14,172,512)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
44 EXPENDITURES AND OTHER FINANCING USES	<u>(6,515,359)</u>	<u>(6,515,359)</u>	<u>(7,022,198)</u>	<u>(506,839)</u>	<u>9,561,847</u>
45 BEGINNING FUND BALANCE	<u>36,591,886</u>	<u>36,591,886</u>	<u>36,591,886</u>	<u>0</u>	<u>27,030,039</u>
46 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$30,076,527</u>	<u>\$30,076,527</u>	<u>29,569,688</u>	<u>(\$506,839)</u>	<u>\$36,591,886</u>

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

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 December 31, 2022 fund balance in Fund 108 is \$53,225,650.
The December 31, 2022 fund balance in Fund 110 is \$312,143.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$143,003	\$143,003	\$125,266
2 Fines and fees	0	0	54,410	54,410	41,111
3 Intergovernmental	0	0	0	0	333
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	385,845	385,845	575,600
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>583,259</u>	<u>583,259</u>	<u>742,310</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,177,870	(1,177,870)	1,479,937
8 City Attorney	0	0	1,329	(1,329)	8,573
9 Finance	0	0	105,489	(105,489)	9,957
10 Information Technology	0	0	0	0	39,970
12 Human Resources	0	0	65,183	(65,183)	61,863
13 Planning	0	0	109,169	(109,169)	20,000
14 Community Programs	0	0	3,510,603	(3,510,603)	1,904,869
15 Public Works	0	0	712,737	(712,737)	1,034,657
16 Parks and Recreation	0	0	439,334	(439,334)	397,802
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	638,770	(638,770)	19,338
19 Police	0	0	232,891	(232,891)	47,641
20 Housing	0	0	987,402	(987,402)	944,484
21 Fleet	0	0	78,345	(78,345)	97,415
22 Zoo	0	0	360,462	(360,462)	54,481
23 Debt Service:					
24 Principal	0	0	1,094,180	(1,094,180)	761,991
25 Fiscal Charges on Long Term Debt	0	0	111,571	(111,571)	158,295
26 Capital Outlay	0	0	2,020,393	(2,020,393)	2,470,421
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,645,730</u>	<u>(11,645,730)</u>	<u>9,511,694</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,062,471)	11,062,471	(8,769,384)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	42,635,653	42,635,653	14,904,012
30 Transfers Out	0	0	(3,503,538)	(3,503,538)	(1,969,921)
31 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	28,069,644	28,069,644	4,164,707
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$53,225,650</u>	<u>\$53,225,650</u>	<u>\$25,156,006</u>

Note 1: As of December 31, 2022, fund balance is comprised of 319 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 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	0	0	0
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	0	0	0
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>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	5,319	5,319	2,779
3 Miscellaneous	0	0	171,328	171,328	108,733
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>176,647</u>	<u>176,647</u>	<u>111,512</u>
EXPENDITURES:					
5 Police	0	0	5,306	(5,306)	8,157
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,306</u>	<u>(5,306)</u>	<u>8,157</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	171,341	171,341	103,355
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	171,341	171,341	103,355
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>140,802</u>	<u>140,802</u>	<u>37,447</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$312,143</u>	<u>\$312,143</u>	<u>\$140,802</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,811,007	\$6,811,007	\$6,811,006	(\$1)	\$6,882,182
2 Licenses and permits	19,790	19,790	19,790	0	18,990
3 Intergovernmental	17,535,684	17,535,684	17,535,684	(0)	16,438,731
4 Charges for services	28,317	28,317	28,317	0	24,426
5 Investment income	155,500	155,500	(1,347,052)	(1,502,552)	(134,670)
6 Miscellaneous	53,237	53,237	54,005	768	247,484
7 TOTAL REVENUES	<u>24,603,535</u>	<u>24,603,535</u>	<u>23,101,751</u>	<u>(1,501,784)</u>	<u>23,477,142</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,923,799	2,923,799	2,679,460	244,339	2,486,457
9 Operations Administration	653,383	653,383	613,408	39,975	533,089
10 Street & Drainage Maintenance	7,817,871	7,817,871	6,833,156	984,715	6,176,029
11 Storm Drainage Maintenance	1,273,501	1,273,501	973,797	299,704	872,661
12 Work Pool	131,077	131,077	83,764	47,313	82,044
13 Resource Control & Scheduling	479,223	479,223	373,809	105,414	430,920
14 Control Devices	928,402	928,402	876,453	51,949	861,741
15 Signals	1,052,395	1,052,395	807,970	244,425	965,752
16 Parking Meters	134,555	134,555	119,695	14,860	116,457
17 Civil Engineering	1,553,390	1,553,390	1,241,737	311,653	1,420,666
18 Traffic Engineering	3,435,997	3,435,997	3,226,308	209,689	3,166,351
19 Parking Enforcement	345,462	345,462	216,598	128,864	203,469
20 Capital Outlay	3,372	3,372	2,838	534	0
21 TOTAL EXPENDITURES	<u>20,732,427</u>	<u>20,732,427</u>	<u>18,048,993</u>	<u>2,683,434</u>	<u>17,315,636</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,871,108	3,871,108	5,052,758	1,181,650	6,161,506
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	82,456
24 Transfers In	284,000	284,000	284,000	0	467,700
25 Transfers Out	(3,280,677)	(3,280,677)	(3,280,677)	0	(2,765,467)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	874,431	874,431	2,056,081	1,181,650	3,946,195
27 BEGINNING FUND BALANCE	<u>21,694,126</u>	<u>21,694,126</u>	<u>21,694,126</u>	<u>0</u>	<u>17,747,931</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$22,568,557</u>	<u>\$22,568,557</u>	<u>\$23,750,207</u>	<u>\$1,181,650</u>	<u>\$21,694,126</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The December 31, 2022 fund balance in Fund 205 is \$5,069,823.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	185,600	185,600	93,213
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>185,600</u>	<u>185,600</u>	<u>93,213</u>
EXPENDITURES:					
5 Public Works	0	0	513,107	(513,107)	307,533
6 Capital Outlay	0	0	1,711,469	(1,711,469)	565,440
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,224,576</u>	<u>(2,224,576)</u>	<u>872,973</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,038,976)	(2,038,976)	(779,760)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,675,960	2,675,960	2,287,750
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	636,984	636,984	1,507,990
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$5,069,823</u>	<u>\$5,069,823</u>	<u>\$4,432,839</u>

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

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$77,068	77,068	\$49,381
2 Intergovernmental	0	0	368,590	368,590	488,756
3 Charges for services	0	0	1,039,899	1,039,899	729,570
4 Fines and fees	0	0	583,867	583,867	507,913
5 Interest income	0	0	(423,006)	(423,006)	(41,761)
6 Miscellaneous	0	0	2,026,000	2,026,000	1,609,979
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,672,419</u>	<u>3,672,419</u>	<u>3,343,838</u>
EXPENDITURES:					
8 Executive Administration	0	0	163,733	(163,733)	117,459
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	14,205	(14,205)	19,109
12 District Court - Second Division (Traffic)	0	0	6,072	(6,072)	53,866
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	285,895	(285,895)	298,366
15 Human Resources	0	0	160,903	(160,903)	205,830
16 Information Technology	0	0	0	0	0
17 Planning	0	0	41,914	(41,914)	51,547
18 Fleet	0	0	6,600	(6,600)	17,156
19 Public Works	0	0	33,834	(33,834)	67,691
20 Parks and Recreation	0	0	887,572	(887,572)	747,620
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	645,204	(645,204)	311,927
23 Police	0	0	80,709	(80,709)	241,983
24 Housing	0	0	313,055	(313,055)	112,542
25 Zoo	0	0	0	0	14,713
26 Debt Service:					
27 Principal	0	0	0	0	50,334
28 Fiscal Charges on Long Term Debt	0	0	0	0	12,758
29 Capital Outlay	0	0	704,623	(704,623)	997,792
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,344,318</u>	<u>(3,344,318)</u>	<u>3,321,020</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	328,100	328,100	22,818
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	2,328,538	2,328,538	0
33 Transfers Out	0	0	(5,250)	(5,250)	(50,000)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
34 EXPENDITURES AND OTHER FINANCING USES	0	0	2,651,388	2,651,388	(27,182)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$6,685,480</u>	<u>\$6,685,480</u>	<u>\$4,034,092</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,710,571	\$4,710,571	\$9,015,212
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	22,055	22,055	7,258
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	226,886	226,886	162,664
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,959,512</u>	<u>4,959,512</u>	<u>9,185,134</u>
EXPENDITURES:					
6 General Government	0	0	649,688	(649,688)	449,824
7 Public Works	0	0	552	(552)	0
8 Parks & Recreation	0	0	443,013	(443,013)	391,730
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	1,520,683
11 Fire	0	0	83,235	(83,235)	520
12 Police	0	0	1,939,473	(1,939,473)	1,288,346
13 Housing	0	0	78,141	(78,141)	70,442
14 Capital Outlay	0	0	1,760,212	(1,760,212)	5,461,956
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,954,314</u>	<u>(4,954,314)</u>	<u>9,183,501</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	5,198	5,198	1,633
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	5,198	5,198	1,633
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$22,973</u>	<u>\$22,973</u>	<u>\$17,775</u>

Expenditures include:	
Expended	\$4,954,314
Encumbered	<u>0</u>
	<u>\$4,954,314</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,619,171	\$4,619,171	\$3,961,882
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	298,564	298,564	57,214
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,917,735</u>	<u>4,917,735</u>	<u>4,019,096</u>
EXPENDITURES:					
6 General Government	0	0	2,958,808	(2,958,808)	3,920,010
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	0
11 Police	0	0	24,870	(24,870)	0
12 Housing	0	0	9,900	(9,900)	0
Capital Outlay	0	0	1,625,711	(1,625,711)	41,872
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,619,289</u>	<u>(4,619,289)</u>	<u>3,961,882</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	298,446	298,446	57,214
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	298,446	298,446	57,214
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>57,214</u>	<u>57,214</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$355,660</u>	<u>\$355,660</u>	<u>\$57,214</u>

Expenditures include:	
Expended	\$4,619,289
Encumbered	<u>0</u>
	<u>\$4,619,289</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
Monthly Financial Report
Emergency 911 Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,260,262	\$1,260,262	\$1,362,302
2 Interest income	0	0	(222,957)	(222,957)	(27,161)
3 Miscellaneous	0	0	6,222	6,222	9,553
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,043,527</u>	<u>1,043,527</u>	<u>1,344,694</u>
EXPENDITURES:					
5 Police	0	0	611,753	(611,753)	228,323
6 Debt Service:					
7 Principal	0	0	44,873	(44,873)	0
8 Fiscal Charges on Long Term Debt	0	0	1,345	(1,345)	0
9 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>657,971</u>	<u>(657,971)</u>	<u>228,323</u>
10 REVENUES OVER (UNDER) EXPENDITURES	0	0	385,556	385,556	1,116,371
OTHER FINANCING SOURCES (USES):					
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	385,556	385,556	1,116,371
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,878,867</u>	<u>\$3,878,867</u>	<u>\$4,193,311</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,132,775	\$2,132,775	\$3,498,999
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	142,145	142,145	21,999
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,274,919</u>	<u>2,274,919</u>	<u>3,520,998</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,029,174	(2,029,174)	3,499,576
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,029,174</u>	<u>(2,029,174)</u>	<u>3,499,576</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	245,745	245,745	21,422
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	245,745	245,745	21,422
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>878,306</u>	<u>878,306</u>	<u>856,884</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,124,051</u>	<u>\$1,124,051</u>	<u>\$878,306</u>

Expenditures include:	
Expended	\$2,029,174
Encumbered	<u>0</u>
	<u>\$2,029,174</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$972,314	\$972,314	\$964,571
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	646,483	646,483	307,165
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,618,797</u>	<u>1,618,797</u>	<u>1,271,736</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,654,033	(1,654,033)	1,092,251
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,654,033</u>	<u>(1,654,033)</u>	<u>1,092,251</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(35,236)	(35,236)	179,485
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	(35,236)	(35,236)	179,485
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,659,005</u>	<u>1,659,005</u>	<u>1,479,520</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,623,769</u>	<u>\$1,623,769</u>	<u>\$1,659,005</u>

Expenditures include:	
Expended	\$1,654,033
Encumbered	<u>0</u>
	<u>\$1,654,033</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	33,394	33,394	60,588
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,394</u>	<u>33,394</u>	<u>60,588</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	32,927	(32,927)	59,979
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>32,927</u>	<u>(32,927)</u>	<u>59,979</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	467	467	609
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	467	467	609
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>17,779</u>	<u>17,170</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$18,246</u>	<u>\$18,246</u>	<u>\$17,779</u>

Expenditures include:	
Expended	\$32,927
Encumbered	<u>0</u>
	<u>\$32,927</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	(88,275)	(88,275)	(11,809)
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(88,275)</u>	<u>(88,275)</u>	<u>(11,809)</u>
EXPENDITURES:					
5 General Government	0	0	700	(700)	2,983
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	74,082	(74,082)	1,805,535
8 Fire	0	0	169,905	(169,905)	55,410
9 Police	0	0	8,015	(8,015)	1,590,695
10 Fleet	0	0	0	0	0
11	0	0	776,213	(776,213)	3,596,102
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,028,915</u>	<u>(1,028,915)</u>	<u>7,050,725</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,117,190)	(1,117,190)	(7,062,534)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	0	0	5,925,000
15 Capital Lease	0	0	0	0	1,857,413
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,117,190)	(1,117,190)	719,879
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,955,601</u>	<u>\$1,955,601</u>	<u>\$3,072,791</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$23,197,548
2 Interest income	0	0	(1,649,760)	(1,649,760)	(209,603)
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(1,649,760)</u>	<u>(1,649,760)</u>	<u>22,987,945</u>
EXPENDITURES:					
5 General Government	0	0	987,079	(987,079)	4,905,675
6 Housing	0	0	0	0	24,984
7 Public Works	0	0	39,181	(39,181)	(29,500)
8 Parks and Recreation	0	0	645,091	(645,091)	304,918
9 Fire	0	0	0	0	198,430
10 Police	0	0	0	0	112,593
11 Fleet	0	0	0	0	0
12 Zoo	0	0	84,329	(84,329)	6,012
13 Capital Outlay	0	0	6,167,091	(6,167,091)	10,638,879
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,922,771</u>	<u>(7,922,771)</u>	<u>16,161,991</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,572,531)	(9,572,531)	6,825,954
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	(954,660)
19 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(9,572,531)	(9,572,531)	5,871,294
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$32,705,542</u>	<u>\$32,705,542</u>	<u>\$42,278,073</u>

Expenditures include:	
Expended	\$7,922,771
Encumbered	<u>0</u>
Total	<u>\$7,922,771</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	(\$12,617)	(\$12,617)	(\$1,244)
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(12,617)</u>	<u>(12,617)</u>	<u>(1,244)</u>
EXPENDITURES:					
4 General Government	0	0	2,931,276	(2,931,276)	119,815
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,931,276</u>	<u>(2,931,276)</u>	<u>119,815</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,943,893)	(2,943,893)	(121,059)
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	2,931,275	2,931,275	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(12,618)	(12,618)	(121,059)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>283,427</u>	<u>283,427</u>	<u>404,486</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$270,809</u>	<u>\$270,809</u>	<u>\$283,427</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$82,871	\$82,871	\$51,006
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,871</u>	<u>82,871</u>	<u>51,006</u>
EXPENDITURES:					
4 Public Works	0	0	1,862,804	(1,862,804)	3,103,844
5 Capital Outlay	<u>0</u>	<u>0</u>	<u>4,980,827</u>	<u>(4,980,827)</u>	<u>9,666,791</u>
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,843,631</u>	<u>(6,843,631)</u>	<u>12,770,635</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,760,760)	(6,760,760)	(12,719,629)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 13 EXPENDITURES AND OTHER FINANCING USES	0	0	(6,760,760)	(6,760,760)	(12,719,629)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,099,738</u>	<u>11,099,738</u>	<u>23,819,367</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,338,978</u>	<u>\$4,338,978</u>	<u>\$11,099,738</u>
Expenditures include:					
Expended	\$6,843,631				
Encumbered	<u>0</u>				
Total	<u>\$6,843,631</u>				

Note 1: As of December 31, 2022, the fund balance has been allocated to 21 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$190,686	\$190,686	\$318,692
2 Interest income	0	0	(10,834)	(10,834)	(1,973)
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>179,852</u>	<u>179,852</u>	<u>316,719</u>
EXPENDITURES:					
5 Street & Drainage	0	0	200,000	(200,000)	300,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>	<u>300,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(20,148)	(20,148)	16,719
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	(20,148)	(20,148)	16,719
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>236,936</u>	<u>236,936</u>	<u>220,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$216,788</u>	<u>\$216,788</u>	<u>\$236,936</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Actual
REVENUES:					
1 Interest income	\$0	\$0	\$2,373	\$2,373	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,373</u>	<u>2,373</u>	<u>-</u>
EXPENDITURES:					
4 General Government	0	0	74,499	(74,499)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>74,499</u>	<u>(74,499)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(72,126)	(72,126)	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	24,820,628	24,820,628	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	1,226,223	1,226,223	0
10 Cost of Issuance	0	0	(423,156)	(423,156)	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	<u>0</u>	<u>0</u>	<u>25,551,569</u>	<u>25,551,569</u>	<u>-</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$25,551,569</u>	<u>\$25,551,569</u>	<u>\$0</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	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	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	58,565,000	58,565,000	0
8 Bond Reoffering Premium	0	0	282,462	282,462	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	(607,069)	(607,069)	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	58,240,393	58,240,393	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$58,240,393</u>	<u>\$58,240,393</u>	<u>\$0</u>
Expenditures include:					
Expended	\$0				
Encumbered	<u>0</u>				
Total	<u>\$0</u>				

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	(\$454)	(\$454)	(\$50)
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(454)</u>	<u>(454)</u>	<u>(50)</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	(454)	(454)	(50)
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	(86)	(86)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(540)	(540)	(50)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,527</u>	<u>9,527</u>	<u>9,577</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,987</u>	<u>\$8,987</u>	<u>\$9,527</u>

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

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,242,406	\$4,242,406	\$4,234,108
2 Interest Income	0	0	23,083	23,083	3,377
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,265,489</u>	<u>4,265,489</u>	<u>4,237,486</u>
EXPENDITURES:					
4 Debt Service	0	0	4,136,563	(4,136,563)	4,219,156
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,136,563</u>	<u>(4,136,563)</u>	<u>4,219,156</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	128,926	128,926	18,329
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	15,472,633	15,472,633	0
8 Payment to Refunded Bond Escrow	0	0	(19,505,462)	(19,505,462)	0
9 Transfers In	0	0	242,631	242,631	0
10 Transfers Out	0	0	(61,614)	(61,614)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,722,886)	(3,722,886)	18,329
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,228,938</u>	<u>4,228,938</u>	<u>4,210,609</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$506,052</u>	<u>\$506,052</u>	<u>\$4,228,938</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$14,163,825	\$14,163,825	\$14,343,102
2 Interest Income	0	0	74,745	74,745	5,116
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>14,238,569</u>	<u>14,238,569</u>	<u>14,348,217</u>
EXPENDITURES:					
5 Debt Service	0	0	14,786,675	(14,786,675)	14,216,425
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>14,786,675</u>	<u>(14,786,675)</u>	<u>14,216,425</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(548,106)	(548,106)	131,792
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	(14,053,436)	(14,053,436)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(14,601,542)	(14,601,542)	131,792
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,601,542</u>	<u>14,601,542</u>	<u>14,469,750</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$14,601,542</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,505,150	\$1,505,150	\$1,507,900
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,296	4,296	236
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,509,446</u>	<u>1,509,446</u>	<u>1,508,136</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,508,150	(1,508,150)	1,510,900
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,508,150</u>	<u>(1,508,150)</u>	<u>1,510,900</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,296	1,296	(2,764)
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	1,296	1,296	(2,764)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,570</u>	<u>16,570</u>	<u>19,334</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$17,866</u>	<u>\$17,866</u>	<u>\$16,570</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$333,658	\$333,658	\$439,706
2 Interest Income	0	0	836	836	3
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>334,494</u>	<u>334,494</u>	<u>439,709</u>
EXPENDITURES:					
5 Debt Service	0	0	178,163	(178,163)	897,213
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>178,163</u>	<u>(178,163)</u>	<u>897,213</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	156,331	156,331	(457,504)
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	156,331	156,331	(457,504)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>423,938</u>	<u>423,938</u>	<u>881,442</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$580,269</u>	<u>\$580,269</u>	<u>\$423,938</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$4,242,406	\$4,242,406	\$4,234,108
2 Interest income	0	0	20,332	20,332	389
3 Miscellaneous	0	0	0	0	3
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,262,738</u>	<u>4,262,738</u>	<u>4,234,500</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,320,125	(5,320,125)	4,251,644
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,320,125</u>	<u>(5,320,125)</u>	<u>4,251,644</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,057,387)	(1,057,387)	(17,144)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfer Out	0	0	(3,112,290)	(3,112,290)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,169,677)	(4,169,677)	(17,144)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,494,002</u>	<u>4,494,002</u>	<u>4,511,146</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$324,325</u>	<u>\$324,325</u>	<u>\$4,494,002</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	44	44	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>44</u>	<u>44</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	44	44	0
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	476,739		
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	476,783	44	0
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$476,783</u>	<u>\$476,783</u>	<u>\$0</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,835,490	\$2,835,490	\$2,357,444
2 Interest Income	0	0	17,658	17,658	372
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,853,148</u>	<u>2,853,148</u>	<u>2,357,816</u>
EXPENDITURES:					
5 Interest Expense	0	0	1,928,794	(1,928,794)	1,927,794
6 Contracts	0	0	502,539	(502,539)	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,431,333</u>	<u>(2,431,333)</u>	<u>1,927,794</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	421,815	421,815	430,022
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
11 Transfers In	0	0	86	86	0
12 Transfers Out	0	0	(502,539)	(502,539)	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(80,638)	(80,638)	430,022
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$704,571</u>	<u>\$704,571</u>	<u>\$785,209</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$15,942,937	\$15,942,937	\$14,208,865	(\$1,734,072)	\$11,762,938
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>15,942,937</u>	<u>15,942,937</u>	<u>14,208,865</u>	<u>(1,734,072)</u>	<u>11,762,938</u>
OPERATING EXPENSES:					
4 Personnel Services	4,336,951	4,336,951	3,758,003	578,948	3,528,722
5 Supplies and materials	6,457,760	6,457,760	5,833,016	624,744	4,515,019
6 Services and other expenses	3,588,591	3,588,591	2,977,101	611,490	2,619,680
7 Repairs and maintenance	1,194,585	1,194,585	589,078	605,507	1,173,137
8 Depreciation and amortization	372,200	372,200	269,386	102,814	348,611
9 TOTAL OPERATING EXPENSES	<u>15,950,087</u>	<u>15,950,087</u>	<u>13,426,585</u>	<u>2,523,502</u>	<u>12,185,169</u>
10 OPERATING INCOME/(LOSS)	<u>(7,150)</u>	<u>(7,150)</u>	<u>782,280</u>	<u>789,430</u>	<u>(422,231)</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	7,150	7,150	(184,798)	(191,948)	(12,915)
12 Gain (loss) on disposal of fixed assets	0	0	292,500	292,500	(210,201)
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>889,982</u>	<u>889,982</u>	<u>(645,347)</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(738,000)
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>889,982</u>	<u>889,982</u>	<u>(1,383,347)</u>
18 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	4,349,179	4,349,179	4,349,179	0	5,732,526
19 CHANGE IN ACCOUNTING PRINCIPAL - GASB 87	(159,590)	(159,590)	(159,590)	0	0
20 BEGINNING NET POSITION, RESTATED	<u>4,189,589</u>	<u>4,189,589</u>	<u>4,189,589</u>	<u>0</u>	<u>5,732,526</u>
19 ENDING NET POSITION	<u>\$4,189,589</u>	<u>\$4,189,589</u>	<u>5,079,571</u>	<u>\$889,982</u>	<u>\$4,349,179</u>

Analysis of Net Position

Cash	\$3,034,716
Receivable	24,800
Inventory	536,862
Capital Assets, net	2,930,703
Other Assets	34,588
Deferred Outflows	962,912
Liabilities	(2,376,153)
Deferred Inflows	(68,859)
Net Position	<u>\$5,079,570</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$10,850	\$10,850	\$13,545	\$2,695	\$10,525
2 Charges for services	2,074,100	2,074,100	2,212,980	138,880	2,029,523
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,084,950</u>	<u>2,084,950</u>	<u>2,226,525</u>	<u>141,575</u>	<u>2,040,048</u>
OPERATING EXPENSES:					
5 Personnel Services	868,960	868,960	649,239	219,721	683,753
6 Supplies and materials	57,756	57,756	36,632	21,124	38,321
7 Services and other expenses	777,173	777,173	729,900	47,273	631,639
8 Repairs and maintenance	68,155	68,155	25,611	42,544	138,043
9 Depreciation and amortization	15,900	15,900	9,615	6,285	15,056
10 Refunds	0	0	0	0	0
11 TOTAL OPERATING EXPENSES	<u>1,787,944</u>	<u>1,787,944</u>	<u>1,450,998</u>	<u>336,946</u>	<u>1,506,812</u>
12 OPERATING INCOME/(LOSS)	297,006	297,006	775,527	478,521	533,236
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,200	1,200	(104,450)	(105,650)	(6,583)
14 Gain (loss) on disposal of fixed assets	0	0	(2,187)	(2,187)	0
15 Other, net	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>298,206</u>	<u>298,206</u>	<u>668,890</u>	<u>370,684</u>	<u>526,653</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	5,887
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>298,206</u>	<u>298,206</u>	<u>668,890</u>	<u>370,684</u>	<u>532,540</u>
20 BEGINNING NET POSITION	<u>776,447</u>	<u>776,447</u>	<u>776,447</u>	<u>0</u>	<u>243,907</u>
21 ENDING NET POSITION	<u>\$1,074,653</u>	<u>\$1,074,653</u>	<u>\$1,445,337</u>	<u>\$370,684</u>	<u>\$776,447</u>

Analysis of Net Position	
Cash	\$1,814,142
Receivable	4,356
Inventory	0
Capital Assets, net	26,836
Other Assets	0
Deferred Outflows	160,485
Liabilities	(549,005)
Deferred Inflows	<u>(11,477)</u>
Net Position	<u>\$1,445,337</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$24,924,617	\$24,924,617	\$24,925,942	\$1,325	\$23,665,787
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>24,924,617</u>	<u>24,924,617</u>	<u>24,925,942</u>	<u>1,325</u>	<u>23,665,787</u>
OPERATING EXPENSES:					
4 Personnel Services	8,021,847	8,021,847	7,971,951	49,896	7,511,336
5 Supplies and materials	1,999,825	1,999,825	1,957,176	42,649	1,240,171
6 Services and other expenses	5,386,439	5,386,439	5,308,307	78,132	4,892,962
7 Repairs and maintenance	3,764,766	3,764,766	3,629,638	135,128	3,386,202
8 Closure & Postclosure Costs	635,000	635,000	799,776	(164,776)	12,250
9 Depreciation and amortization	2,996,316	2,996,316	3,039,123	(42,807)	3,333,129
10 TOTAL OPERATING EXPENSES	<u>22,804,193</u>	<u>22,804,193</u>	<u>22,705,971</u>	<u>98,222</u>	<u>20,376,050</u>
11 OPERATING INCOME/(LOSS)	<u>2,120,424</u>	<u>2,120,424</u>	<u>2,219,971</u>	<u>99,547</u>	<u>3,289,737</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	59,000	59,000	(559,074)	(618,074)	(62,278)
13 Interest expense	(8,943)	(8,943)	(8,943)	0	(24,533)
14 Gain (loss) on disposal of fixed assets	82,663	82,663	82,663	(0)	(5,690)
15 Other, net	151,000	151,000	31,168	(119,832)	304,986
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,404,144</u>	<u>2,404,144</u>	<u>1,765,784</u>	<u>(638,360)</u>	<u>3,502,222</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(1,822,544)	(1,822,544)	0	(2,006,244)
19 NET INCOME/(LOSS)	<u>581,600</u>	<u>581,600</u>	<u>(56,760)</u>	<u>(638,360)</u>	<u>1,551,574</u>
20 BEGINNING NET POSITION	<u>26,365,980</u>	<u>26,365,980</u>	<u>26,365,980</u>	<u>0</u>	<u>24,814,406</u>
21 ENDING NET POSITION	<u>\$26,947,580</u>	<u>\$26,947,580</u>	<u>\$26,309,220</u>	<u>(\$638,360)</u>	<u>\$26,365,980</u>

Analysis of Net Position

Cash	
Operating	\$10,442,130
Debt Reserve	-
Receivable	3,945,648
Inventory	-
Capital Assets, net	21,680,196
Other Assets	145,159
Deferred Outflows	1,283,881
Liabilities	(11,095,981)
Deferred Inflows	(91,813)
Net Position	\$26,309,220

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$804,222	\$804,222	\$708,454	(\$95,768)	\$717,859
2 RiverMarket Parking	660,076	660,076	601,251	(58,825)	660,083
3 Business Licenses	287,426	287,426	287,426	0	253,163
4 Street Repairs	637,988	637,988	637,988	(0)	372,919
5 Parking Meters	484,487	484,487	483,183	(1,304)	317,043
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,874,199</u>	<u>2,874,199</u>	<u>2,718,302</u>	<u>(155,897)</u>	<u>2,321,066</u>
OPERATING EXPENSES:					
8 Personnel Services	599,962	599,962	599,962	0	481,425
9 Supplies and materials	32,756	32,756	32,756	0	19,250
10 Repairs and maintenance	82,844	82,844	118,620	(35,776)	80,913
11 Services and other expenses	562,098	562,098	547,301	14,797	517,611
12 Depreciation and amortization	220,186	220,186	220,186	0	224,777
13 TOTAL OPERATING EXPENSES	<u>1,497,846</u>	<u>1,497,846</u>	<u>1,518,825</u>	<u>(20,979)</u>	<u>1,323,975</u>
14 OPERATING INCOME/(LOSS)	<u>1,376,353</u>	<u>1,376,353</u>	<u>1,199,478</u>	<u>(176,875)</u>	<u>997,091</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,230	9,230	167,493	158,263	(13,927)
16 Debt Service	(29,626)	(29,626)	(29,626)	0	(29,326)
17 Interest expense	(257,289)	(257,289)	(254,576)	2,713	(286,662)
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>1,098,668</u>	<u>1,098,668</u>	<u>1,082,768</u>	<u>(15,900)</u>	<u>667,176</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>1,098,668</u>	<u>1,098,668</u>	<u>1,082,768</u>	<u>(15,900)</u>	<u>667,176</u>
24 BEGINNING NET POSITION	4,597,654	4,597,654	4,597,654	0	3,930,478
25					
26 ENDING NET POSITION	<u>\$5,696,322</u>	<u>\$5,696,322</u>	<u>\$5,680,422</u>	<u>(\$15,900)</u>	<u>\$4,597,654</u>

Analysis of Net Position

Cash	
Operating	\$3,198,273
Debt Reserve	1,460,341
Receivables, current	809,656
Inventory	-
Capital Assets, net	5,230,140
Other Assets	167,705
Lease Receivable	4,725,664
Liabilities	(5,149,468)
Deferred Inflows	(4,761,888)
Net Position	<u>\$5,680,422</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	174,491	174,491	454,430
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	300,790	300,790	0
9	<u>0</u>	<u>0</u>	<u>475,281</u>	<u>475,281</u>	<u>454,430</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>475,281</u>	<u>475,281</u>	<u>454,430</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>475,281</u>	<u>475,281</u>	<u>454,430</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>475,281</u>	<u>475,281</u>	<u>454,430</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>475,281</u>	<u>0</u>	<u>454,430</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,196,537</u>	<u>1,196,537</u>	<u>742,107</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,671,818</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
Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	174,491	174,491	454,430
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	300,790	300,790	0
9	0	0	475,281	475,281	454,430
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	475,281	475,281	454,430
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>475,281</u>	<u>475,281</u>	<u>454,430</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>475,281</u>	<u>475,281</u>	<u>454,430</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>475,281</u>	<u>475,281</u>	<u>454,430</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,207,764</u>	<u>1,207,764</u>	<u>753,334</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,683,045</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
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$573,594	\$573,594	\$443,866
2 Plan members	0	0	513,515	513,515	480,586
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>1,087,109</u>	<u>1,087,109</u>	<u>924,452</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(2,232,014)	(2,232,014)	704,720
7 Realized gain (loss) on the sale of investments	0	0	698,694	698,694	669,022
8 Interest and dividends	0	0	347,620	347,620	195,551
9	<u>0</u>	<u>0</u>	<u>(1,185,700)</u>	<u>(1,185,700)</u>	<u>1,569,293</u>
10 Less investment expense	0	0	(44,512)	(44,512)	(42,748)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,230,211)</u>	<u>(1,230,211)</u>	<u>1,526,545</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(143,102)</u>	<u>(143,102)</u>	<u>2,450,997</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,582,260	(1,582,260)	1,656,664
14 Administrative expenses	0	0	14,317	(14,317)	16,913
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,596,577</u>	<u>(1,596,577)</u>	<u>1,673,577</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,739,679)</u>	<u>(1,739,679)</u>	<u>777,420</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,280,624</u>	<u>13,280,624</u>	<u>12,503,204</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,540,945</u>	<u>\$11,540,945</u>	<u>\$13,280,624</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$14,877	\$14,877	\$25,261
	0	0	7,472	7,472	14,024
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>22,349</u>	<u>22,349</u>	<u>39,285</u>
Investment income (loss):					
6	0	0	(2,548,047)	(2,548,047)	(29,477)
7	0	0	1,136,123	1,136,123	1,648,236
8	0	0	322,478	322,478	172,018
9	0	0	(1,089,446)	(1,089,446)	1,790,777
10	0	0	(40,682)	(40,682)	(45,529)
11	0	0	(1,130,128)	(1,130,128)	1,745,248
12	<u>0</u>	<u>0</u>	<u>(1,107,779)</u>	<u>(1,107,779)</u>	<u>1,784,533</u>
DEDUCTIONS:					
13	0	0	2,056,519	(2,056,519)	2,111,452
14	0	0	626,983	(626,983)	480,586
15	0	0	18,584	(18,584)	22,557
16	<u>0</u>	<u>0</u>	<u>2,702,085</u>	<u>(2,702,085)</u>	<u>2,614,595</u>
17	0	0	(3,809,864)	(3,809,864)	(830,062)
18	<u>0</u>	<u>0</u>	<u>12,762,436</u>	<u>12,762,436</u>	<u>13,592,498</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$8,952,572</u>	<u>\$8,952,572</u>	<u>\$12,762,436</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
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$171,077	\$171,077	\$256,065
2 Plan members	0	0	303,965	303,965	190,486
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>475,042</u>	<u>475,042</u>	<u>446,551</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,533,387)	(1,533,387)	1,581,305
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	2,009	2,009	0
9	<u>0</u>	<u>0</u>	<u>(1,531,378)</u>	<u>(1,531,378)</u>	<u>1,581,305</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,531,378)</u>	<u>(1,531,378)</u>	<u>1,581,305</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,056,336)</u>	<u>(1,056,336)</u>	<u>2,027,856</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,000,505	(1,000,505)	2,615,126
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	165	(165)	192
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,000,670</u>	<u>(1,000,670)</u>	<u>2,615,318</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,057,006)</u>	<u>(2,057,006)</u>	<u>(587,462)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,982,278</u>	<u>8,982,278</u>	<u>9,569,740</u>
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
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended December 31, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$4,604,698	\$4,604,698	\$4,267,758
2 Plan members	0	0	2,272,160	2,272,160	2,104,092
3 Participant Directed Transfer	0	0	250,700	250,700	70,987
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>7,127,558</u>	<u>7,127,558</u>	<u>6,442,838</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(13,807,084)	(13,807,084)	5,642,826
8 Realized gain (loss) on the sale of investments	0	0	1,644,005	1,644,005	1,940,891
9 Interest and dividends	0	0	2,532,681	2,532,681	1,285,834
10	<u>0</u>	<u>0</u>	<u>(9,630,397)</u>	<u>(9,630,397)</u>	<u>8,869,551</u>
11 Less investment expense	0	0	(380,659)	(380,659)	(359,065)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(10,011,056)</u>	<u>(10,011,056)</u>	<u>8,510,486</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,883,498)</u>	<u>(2,883,498)</u>	<u>14,953,324</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	2,373,346	(2,373,346)	1,865,274
15 Administrative expenses	0	0	108,275	(108,275)	123,393
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,481,621</u>	<u>(2,481,621)</u>	<u>1,988,668</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(5,365,119)</u>	<u>(5,365,119)</u>	<u>12,964,656</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>93,660,122</u>	<u>93,660,122</u>	<u>80,695,466</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$88,295,003</u>	<u>\$88,295,003</u>	<u>\$93,660,122</u>

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

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2021 Unaudited	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$1,875,580	\$1,875,580	\$1,650,927
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>1,875,580</u>	<u>1,875,580</u>	<u>1,650,927</u>
Investment income (loss):						
6	Net increase (decrease) in fair value of investments	0	0	(1,416,007)	(1,416,007)	499,163
7	Realized gain (loss) on the sale of investments	0	0	86,232	86,232	176,185
8	Interest and dividends	0	0	178,730	178,730	128,148
9		<u>0</u>	<u>0</u>	<u>(1,151,046)</u>	<u>(1,151,046)</u>	<u>803,496</u>
10	Less investment expense	0	0	(89,726)	(89,726)	(86,561)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,240,772)</u>	<u>(1,240,772)</u>	<u>716,935</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>634,808</u>	<u>634,808</u>	<u>2,367,862</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	1,105,541	(1,105,541)	1,050,927
14	Administrative expenses	0	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,105,541</u>	<u>(1,105,541)</u>	<u>1,050,927</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(470,733)</u>	<u>(470,733)</u>	<u>1,316,935</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,724,152</u>	<u>9,724,152</u>	<u>8,407,217</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,253,419</u>	<u>\$9,253,419</u>	<u>\$9,724,152</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	2,566,996	2,566,996	2,579,085
4 Total Contributions	<u>0</u>	<u>0</u>	<u>2,566,996</u>	<u>2,566,996</u>	<u>2,579,085</u>
Investment income (loss):					
5 Net increase (decrease) in fair value of investments	0	0	0	0	0
6 Realized gain (loss) on the sale of investments	0	0	0	0	0
7 Interest and dividends	0	0	3,434	3,434	2,167
8	<u>0</u>	<u>0</u>	<u>3,434</u>	<u>3,434</u>	<u>2,167</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>3,434</u>	<u>3,434</u>	<u>2,167</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,570,430</u>	<u>2,570,430</u>	<u>2,581,252</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	2,570,430	(2,570,430)	2,581,252
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,570,430</u>	<u>(2,570,430)</u>	<u>2,581,252</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Due to Other Funds</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$2,897,746	\$11,552,907	\$1,466,691		\$7,716,195	\$39,448,114		\$63,081,654	0
108 General - Special Projects	1,313,834					535,550		1,849,384	0
110 Seized Money			178,852					178,852	0
140 Franchise Fee Collection								0	0
200 Street	44,655					7,668,599		7,713,254	0
205 Street - Special Projects	79,557							79,557	0
210 Special Projects	201,313				34,762	13,706		249,781	0
220 911	469,468							469,468	0
230 CDBG	231,574			114,051				345,625	0
240 HIPP	15			91,843				91,859	0
250 NHSP				17,132				17,132	0
270 Grants	468,362			6,977,579	1,155,307			8,601,248	0
271 American Rescue Plan Act	492,127				29,132,348			29,624,475	0
324 2015 Library Improvement Bonds								0	0
325 Short Term Financing Capital Improvements	70,594							70,594	0
326 2012-2021 Capital Project Fund	1,035,157							1,035,157	0
331 2018 Capital Improvement Bond	455,376							455,376	0
332 2022 Capital Improvement Bond	91,200							91,200	0
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				1,103,430				1,103,430	0
532 2022 Limited Tax Capital Improvement Bonds						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
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	724,055	1,652,098				68,859		2,445,012	0
601 Vehicle Storage Facility	50,006	272,979			226,020	11,477		560,482	0
603	490,680	2,159,161	8,446,140			91,813		11,187,794	0
612 Rivermarket Garage Fund	243,051		117,761		338,657	4,761,888	4,450,000	9,911,356	0
800 Police Pension								0	0
801 Fire Pension								0	0
803 Non-Uniform Defined Benefit								0	0
804 Non-Uniform Defined Contribution								0	0
805 401 (a) Pensions								0	0
806 Health Management Trust Fund								0	0
807 2014 DB Plan				7,000				7,000	0
850 Courts	34,434		78,887					113,321	0
940 Accounts Payable Clearing Fund	0							0	0
Totals	\$9,442,555	\$15,637,145	\$10,288,331		\$38,603,289	\$76,985,204	\$4,450,000	\$163,717,560	\$0

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

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2021	BONDS ISSUED 2022	PRINCIPAL PAID IN 2022	BONDS RETIRED 2022	PRINCIPAL BALANCE AT 12/31/2022	INTEREST PAID IN 2022
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,245,000	\$0	\$0	\$105,000	\$1,140,000	\$71,550
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	22,850,000	0	1,390,000	21,460,000	0	790,525
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	5,200,000	0	1,735,000	3,465,000	0	118,625
2018 Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	14,460,000	0	4,290,000	10,170,000	0	319,875
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	0	40,770,000	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%	0	53,510,000	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%	0	5,055,000	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%	5,070,000	0	620,000	0	4,450,000	268,073
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	325,000	0	325,000	0	0	9,344
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	14,255,000	0	950,000	0	13,305,000	555,150
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	31,010,000	0	610,000	0	30,400,000	1,315,394
TEMPORARY NOTE										
2017 Temporary Note	Signature Public Funding	\$5,250,000	8/8/2022	1.81%	1,088,035	0	1,088,035	0	0	19,693
2019 Temporary Note	Centennial Bank	\$5,650,000	8/20/2024	2.25%	3,465,312	0	1,129,523	0	2,335,789	77,970
2021 Temporary Note	Regions Capital Advantage, Inc.	\$5,925,000	8/17/2026	0.84%	5,925,000	0	1,165,261	0	4,759,739	49,770
Grand Total		<u>\$280,495,000</u>			<u>\$104,893,347</u>	<u>\$99,335,000</u>	<u>\$13,302,818</u>	<u>\$35,200,000</u>	<u>\$155,725,529</u>	<u>\$3,595,968</u>

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

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

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

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

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

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

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

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

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