

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended February 28, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
REVENUES:					
1 General property taxes	\$31,603,699	\$5,267,283	\$2,844,122	(\$2,423,161)	\$1,650,614
2 Sales taxes	108,035,271	18,005,879	17,908,178	(97,701)	16,899,854
3 Licenses and permits	12,004,000	2,000,667	6,340,656	4,339,990	6,854,449
4 Intergovernmental	11,105,872	1,850,979	0	(1,850,979)	0
5 Charges for services	10,234,888	1,705,815	1,146,427	(559,387)	1,371,272
6 Fines and fees	1,821,500	303,583	233,879	(69,705)	196,264
7 Utility franchise fees	29,138,866	4,856,476	4,561,211	(295,265)	4,455,405
8 Investment income	250,000	41,667	28,283	(13,383)	78,117
9 Miscellaneous	1,053,483	175,581	112,021	(63,559)	152,007
10 TOTAL REVENUES	<u>205,247,569</u>	<u>34,207,928</u>	<u>33,174,778</u>	<u>(1,033,150)</u>	<u>31,657,982</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	22,889,405	3,814,901	3,155,474	659,427	3,266,362
12 Board of Directors	338,715	56,453	46,190	10,262	62,808
13 Community Programs	465,049	77,508	72,558	4,950	75,879
14 City Attorney	1,654,033	275,672	250,390	25,282	247,939
15 District Court - First Division (Criminal)	1,343,070	223,845	205,204	18,641	206,358
16 District Court - Third Division (Environmental)	539,585	89,931	85,088	4,843	90,592
17 District Court - Second Division (Traffic)	1,255,694	209,282	226,141	(16,859)	227,982
18 Finance	4,057,149	676,192	524,753	151,438	526,461
19 Human Resources	2,051,039	341,840	288,969	52,871	279,712
20 Information Technology	6,039,340	1,006,557	758,037	248,520	970,154
21 Planning and Development	2,708,492	451,415	361,136	90,279	439,285
22 TOTAL GENERAL GOVERNMENT	<u>43,341,571</u>	<u>7,223,595</u>	<u>5,973,940</u>	<u>1,249,655</u>	<u>6,393,532</u>
23 PUBLIC WORKS	1,110,957	185,160	137,160	48,000	135,707
24 PARKS & RECREATION	10,181,728	1,696,955	1,298,241	398,714	1,417,575
25 RIVERMARKET	774,678	129,113	-	129,113	90,267
26 GOLF	1,572,011	262,002	217,597	44,405	245,531
27 JIM DAILEY FITNESS & AQUATICS	867,184	144,531	136,199	8,332	169,977
28 ZOO	6,481,505	1,080,251	932,516	147,735	883,393
29 FIRE	53,350,321	8,891,720	8,328,596	563,124	7,790,356
30 POLICE	80,200,891	13,366,815	11,724,681	1,642,135	11,964,049
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,710,466	951,744	732,082	219,663	803,175
32 DEBT SERVICE:					
33 Principal	4,060,750	676,792	0	676,792	0
34 Interest	173,895	28,983	0	28,983	0
35 Agent Fees	24,000	4,000	0	4,000	0
36 VACANCY SAVINGS	(6,000,000)	(1,000,000)	0	(1,000,000)	0
37 TOTAL EXPENDITURES	<u>201,849,957</u>	<u>33,641,660</u>	<u>29,481,011</u>	<u>4,160,649</u>	<u>29,893,563</u>
38 REVENUES OVER (UNDER) EXPENDITURES	<u>3,397,612</u>	<u>566,269</u>	<u>3,693,767</u>	<u>3,127,498</u>	<u>1,764,419</u>
OTHER FINANCING SOURCES/(USES):					
39 CARRYOVER - PRIOR YEAR	1,825,982	304,330	1,825,982	1,521,652	0
40 TRANSFERS IN	3,027,418	504,570	2,234,871	1,730,301	2,699,738
41 TRANSFERS OUT	(8,251,012)	(1,375,169)	(8,251,012)	(6,875,843)	(9,942,802)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
42 EXPENDITURES AND OTHER FINANCING USES	0	(0)	(496,392)	(496,392)	(5,478,645)
43 BEGINNING FUND BALANCE	27,030,039	27,030,039	27,030,039	0	24,080,644
44 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$27,030,039</u>	<u>\$27,030,039</u>	<u>\$26,533,647</u>	<u>(\$496,392)</u>	<u>\$18,601,999</u>

Note 1: Total encumbrances included in the reported expenditures are \$887,426.

Note 2: This presentation includes Fund 100A restricted reserves of \$10,000,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.
The February 28, 2021 fund balance in Fund 108 is \$24,812,624.
The February 28, 2021 fund balance in Fund 110 is \$10,630.

City of Little Rock, Arkansas
 Monthly Financial Report
 General Fund Special Projects Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$11,086	\$11,086	\$37,847
2 Fines and fees	0	0	4,299	4,299	5,301
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	91,243	91,243	188,516
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>106,628</u>	<u>106,628</u>	<u>231,664</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,314,631	(1,314,631)	469,064
8 City Attorney	0	0	1,007	(1,007)	0
9 Finance	0	0	17,316	(17,316)	1,647
10 Information Technology	0	0	49,728	(49,728)	116,943
12 Human Resources	0	0	(1,466)	1,466	581
13 Planning	0	0	0	0	116,054
14 Community Programs	0	0	215,124	(215,124)	687,138
15 Public Works	0	0	109,779	(109,779)	49,156
16 Parks and Recreation	0	0	37,223	(37,223)	62,365
17 Jim Dailey Fitness and Aquatics	0	0	0	0	72,416
18 Fire	0	0	0	0	1,762
19 Police	0	0	0	0	1,915
20 Housing	0	0	133,646	(133,646)	183,482
21 Fleet	0	0	626,583	(626,583)	0
22 Zoo	0	0	6,324	(6,324)	107,467
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,509,894</u>	<u>(2,509,894)</u>	<u>1,869,990</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,403,266)	(2,403,266)	(1,638,326)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	8,194,512	12,419,984	9,886,302
26 Transfers Out	0	0	(1,969,921)	(1,969,921)	(482,290)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,821,325	8,046,797	7,765,686
28 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>20,991,299</u>	<u>20,991,299</u>	<u>15,028,827</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$24,812,624</u>	<u>\$29,038,096</u>	<u>\$22,794,513</u>

Note 1: As of February 28, 2021, fund balance is composed of 223 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$431,000	\$431,000	\$496,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>431,000</u>	<u>431,000</u>	<u>496,000</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	431,000	431,000	496,000
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	431,000	431,000	496,000
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$430,999</u>	<u>\$430,999</u>	<u>\$495,999</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	415	415	1,163
3 Miscellaneous	0	0	0	0	5,961
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>415</u>	<u>415</u>	<u>7,124</u>
EXPENDITURES:					
5 Police	0	0	27,232	(27,232)	79,581
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>27,232</u>	<u>(27,232)</u>	<u>79,581</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(26,817)	(26,817)	(72,457)
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	(26,817)	(26,817)	(72,457)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>37,447</u>	<u>37,447</u>	<u>70,507</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,630</u>	<u>\$10,630</u>	<u>(\$1,950)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Feb 29, 2020 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,406,003	\$1,067,667	\$588,598	(\$479,069)	\$341,799
2 Licenses and permits	21,860	3,643		(3,643)	3,310
3 Intergovernmental	14,032,400	2,338,733	2,362,410	23,677	2,358,906
4 Charges for services	16,700	2,783	1,931	(852)	1,816
5 Investment income	220,000	36,667	14,457	(22,210)	59,392
6 Miscellaneous	32,000	5,333	11,497	6,164	11,719
7 TOTAL REVENUES	<u>20,728,963</u>	<u>3,454,827</u>	<u>2,978,893</u>	<u>(475,934)</u>	<u>2,776,942</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,844,425	474,071	410,782	63,289	458,319
9 Operations Administration	628,576	104,763	78,432	26,331	84,499
10 Street & Drainage Maintenance	6,793,881	1,132,314	1,063,379	68,934	974,922
11 Storm Drainage Maintenance	1,114,150	185,692	156,377	29,315	145,694
12 Work Pool	130,796	21,799	17,262	4,537	16,113
13 Resource Control & Scheduling	414,498	69,083	56,685	12,398	60,419
14 Control Devices	908,261	151,377	160,037	(8,660)	148,342
15 Signals	1,006,502	167,750	162,144	5,607	123,735
16 Parking Meters	123,456	20,576	18,410	2,166	18,198
17 Civil Engineering	1,700,674	283,446	251,880	31,566	298,175
18 Traffic Engineering	3,150,827	525,138	527,396	(2,258)	554,519
19 Parking Enforcement	335,356	55,893	33,049	22,843	34,084
20 TOTAL EXPENDITURES	<u>19,151,402</u>	<u>3,191,900</u>	<u>2,935,834</u>	<u>256,067</u>	<u>2,917,018</u>
21 REVENUES OVER (UNDER) EXPENDITURES	1,577,561	262,927	43,060	(219,867)	(140,076)
OTHER FINANCING SOURCES (USES):					
22 Carry-over Prior Year	82,456	13,743	82,456	68,713	0
23 Transfers In	467,700	77,950	467,700	389,750	467,700
24 Transfers Out	(2,127,717)	(354,620)	(2,177,717)	(1,823,098)	(1,947,217)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(82,456)	(13,743)	(1,584,501)	(1,584,501)	(1,619,593)
26 BEGINNING FUND BALANCE	<u>17,747,931</u>	<u>17,747,931</u>	<u>17,747,931</u>	<u>0</u>	<u>19,853,242</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$17,665,475</u>	<u>\$17,734,188</u>	<u>\$16,163,430</u>	<u>(\$1,584,501)</u>	<u>\$18,233,649</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The February 28, 2021 fund balance in Fund 205 is \$4,462,640.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	2,800
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,800</u>
EXPENDITURES:					
5 Public Works	0	0	162,209	(162,209)	794,716
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>162,209</u>	<u>(162,209)</u>	<u>794,716</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(162,209)	(162,209)	(791,916)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	1,700,000	1,700,000	1,470,000
9 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
10	0	0	1,537,791	1,537,791	678,084
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,924,849</u>	<u>2,924,849</u>	<u>3,477,323</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,462,640</u>	<u>\$4,462,640</u>	<u>\$4,155,407</u>

Note 1: As of February 28, 2021, special project commitments for 33 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 29, 2020 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$28,843	\$28,843	\$37,220
2 Intergovernmental	0	0	20,220	20,220	12,580
3 Charges for services	0	0	117,803	117,803	335,914
4 Fines and fees	0	0	114,781	114,781	139,553
5 Interest income	0	0	2,428	2,428	3,122
6 Miscellaneous	0	0	227,545	227,545	235,960
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>511,619</u>	<u>511,619</u>	<u>764,349</u>
EXPENDITURES:					
8 Executive Administration	0	0	26,160	(26,160)	11,545
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	12,879
12 District Court - Second Division (Traffic)	0	0	2,399	(2,399)	6,479
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	40,873	(40,873)	44,959
15 Human Resources	0	0	13,012	(13,012)	20,359
16 Information Technology	0	0	0	0	0
17 Planning	0	0	17,520	(17,520)	15,648
18 Fleet	0	0	222,353	(222,353)	243,430
19 Public Works	0	0	9,009	(9,009)	4,796
20 Parks and Recreation	0	0	138,156	(138,156)	553,181
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	48,639	(48,639)	156,077
23 Police	0	0	0	0	19,127
24 Housing	0	0	117	(117)	8,358
25 Zoo	0	0	2,447	(2,447)	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>520,686</u>	<u>(520,686)</u>	<u>1,097,165</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,066)	(9,066)	(332,815)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(9,066)	(9,066)	(332,815)
30 EXPENDITURES AND OTHER FINANCING USES	0	0	(9,066)	(9,066)	(332,815)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,061,274</u>	<u>4,061,274</u>	<u>3,852,264</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,052,208</u>	<u>\$4,052,208</u>	<u>\$3,519,449</u>

Note 1: Fund balance is comprised of 109 special projects with appropriations totaling \$6,355,664 and 15 special projects with negative balances of \$2,303,456.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 29, 2020 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	(\$127,386)	(\$127,386)	\$1,239,436
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	479	479	2,903
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	77,492	77,492	588
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(49,415)</u>	<u>(49,415)</u>	<u>1,242,927</u>
EXPENDITURES:					
6 General Government	0	0	2,701,653	(2,701,653)	575,758
7 Public Works	0	0	2,287,496	(2,287,496)	4,414,093
8 Parks & Recreation	0	0	172,942	(172,942)	205,628
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	558,500	(558,500)	243,019
12 Housing	0	0	9,340	(9,340)	9,487
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,729,931</u>	<u>(5,729,931)</u>	<u>5,447,986</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,779,347)	(5,779,347)	(4,205,059)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(5,779,347)	(5,779,347)	(4,205,059)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,142</u>	<u>16,142</u>	<u>99,534</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$5,763,205)</u>	<u>(\$5,763,205)</u>	<u>(\$4,105,525)</u>

Expenditures include:	
Expended	\$342,239
Encumbered	5,387,692
	<u>\$5,729,931</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$173	\$173	\$327,775
2 Interest income	0	0	2,369	2,369	2,290
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,542</u>	<u>2,542</u>	<u>330,065</u>
EXPENDITURES:					
5 Police	0	0	291,832	(291,832)	134,263
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>291,832</u>	<u>(291,832)</u>	<u>134,263</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(289,290)	(289,290)	195,802
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	(289,290)	(289,290)	195,802
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,076,940</u>	<u>3,076,940</u>	<u>1,007,531</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,787,650</u>	<u>\$2,787,650</u>	<u>\$1,203,333</u>

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$136,836	\$136,836	\$130,327
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>136,836</u>	<u>136,836</u>	<u>130,327</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	604,476	(604,476)	275,144
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>604,476</u>	<u>(604,476)</u>	<u>275,144</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(467,640)	(467,640)	(144,816)
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	(467,640)	(467,640)	(144,816)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>856,884</u>	<u>856,884</u>	<u>889,273</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$389,244</u>	<u>\$389,244</u>	<u>\$744,457</u>

Expenditures include:	
Expended	\$204,707
Encumbered	<u>399,768</u>
	<u>\$604,476</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$94,125	\$94,125	\$238,696
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	(391)
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>94,125</u>	<u>94,125</u>	<u>238,305</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	160,517	(160,517)	106,468
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>160,517</u>	<u>(160,517)</u>	<u>106,468</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(66,392)	(66,392)	\$ 131,837
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	(66,392)	(66,392)	131,837
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,479,520</u>	<u>1,479,520</u>	<u>1,245,703</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,413,128</u>	<u>\$1,413,128</u>	<u>\$1,377,540</u>

Expenditures include:	
Expended	\$129,476
Encumbered	<u>31,041</u>
	<u>\$160,517</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$55
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	12	12	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>55</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	21,383	(21,383)	7,400
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>21,383</u>	<u>(21,383)</u>	<u>7,400</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(21,372)	(21,372)	(7,345)
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	(21,372)	(21,372)	(7,345)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,170</u>	<u>17,170</u>	<u>17,086</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,202)</u>	<u>(\$4,202)</u>	<u>\$9,741</u>

Expenditures include:

Expended	\$0
Encumbered	21,383
	<u>\$21,383</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended February 28, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,858	1,858	9,671
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,858</u>	<u>1,858</u>	<u>9,671</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	609,880	(609,880)	609,880
9 Police	0	0	1,086,932	(1,086,932)	2,045,518
10 Fleet	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,696,812</u>	<u>(1,696,812)</u>	<u>2,655,398</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,694,955)	(1,694,955)	(2,645,728)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Capital Lease	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,694,955)	(1,694,955)	(2,645,728)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,352,912</u>	<u>2,352,912</u>	<u>3,285,177</u>
17 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$657,957</u></u>	<u><u>\$657,957</u></u>	<u><u>\$639,449</u></u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$3,311,279	\$3,311,279	\$3,136,069
2 Interest income	0	0	27,038	27,038	77,690
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,338,317</u>	<u>3,338,317</u>	<u>3,213,759</u>
EXPENDITURES:					
5 General Government	0	0	703,016	(703,016)	382,737
6 Housing	0	0	0	0	0
7 Public Works	0	0	1,521,601	(1,521,601)	3,466,461
8 Parks and Recreation	0	0	556,258	(556,258)	492,148
9 Fire	0	0	199,847	(199,847)	242,960
10 Police	0	0	119,750	(119,750)	0
11 Fleet	0	0	173,861	(173,861)	687,735
12 Zoo	0	0	187,368	(187,368)	800,309
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,461,700</u>	<u>(3,461,700)</u>	<u>6,072,349</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(123,384)	(123,384)	(2,858,590)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	(159,110)	(159,110)	(307,220)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(282,493)	(282,493)	(3,165,810)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>36,406,779</u>	<u>36,406,779</u>	<u>30,194,882</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$36,124,286</u>	<u>\$36,124,286</u>	<u>\$27,029,072</u>

Expenditures include:	
Expended	\$164,159
Encumbered	<u>3,297,541</u>
Total	<u>\$3,461,700</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$201	\$201	\$1,024
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>1,024</u>
EXPENDITURES:					
4 General Government	0	0	31,711	(31,711)	-
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>31,711</u>	<u>(31,711)</u>	<u>-</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(31,510)	(31,510)	1,024
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(31,510)	(31,510)	1,024
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>404,486</u>	<u>404,486</u>	<u>428,233</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$372,976</u>	<u>\$372,976</u>	<u>\$429,257</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2013 Capital Improvement Bonds
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>-</u>	<u>0</u>	<u>1,485</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,485</u>
Expenditures include:					
Expended					
Encumbered					
<u>0</u>					
Total					
<u>\$0</u>					

Note 1: As of February 28, 2021, the fund balance has been allocated to special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$427	\$427	\$33,524
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>(57,688)</u>	<u>(57,688)</u>	<u>105,732</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(57,261)</u>	<u>(57,261)</u>	<u>139,255</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>13,451,867</u>	<u>(13,451,867)</u>	<u>8,773,888</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,451,867</u>	<u>(13,451,867)</u>	<u>8,773,888</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,509,128)	(13,509,128)	(8,634,633)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(13,509,128)	(13,509,128)	(8,634,633)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>23,819,367</u>	<u>23,819,367</u>	<u>36,490,617</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,310,239</u>	<u>\$10,310,239</u>	<u>\$27,855,985</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of February 28, 2021, the fund balance has been allocated to 72 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$6,108	\$6,108	\$4,630
2 Interest income	0	0	174	174	682
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,282</u>	<u>6,282</u>	<u>5,312</u>
EXPENDITURES:					
5 Street & Drainage	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	6,282	6,282	5,312
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	6,282	6,282	5,312
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>220,217</u>	<u>220,217</u>	<u>258,684</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$226,499</u>	<u>\$226,499</u>	<u>\$263,996</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2018 Hotel Gross Receipts Tax
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$7	\$7	\$73,516
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>	<u>73,516</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	5,634,911
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,634,911</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	7	7	(5,561,395)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	7	7	(5,561,395)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,577</u>	<u>9,577</u>	<u>28,996,536</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,584</u>	<u>\$9,584</u>	<u>\$23,435,141</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Feb 29, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$366,445	\$366,445	\$212,345
2 Interest Income	0	0	1,405	1,405	8,242
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>367,850</u>	<u>367,850</u>	<u>220,586</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	367,850	367,850	220,586
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	367,850	367,850	220,586
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,210,609</u>	<u>4,210,609</u>	<u>4,124,874</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,578,459</u>	<u>\$4,578,459</u>	<u>\$4,345,460</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 & 2018 Capital Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,221,521	\$1,221,521	\$707,832
2 Interest Income	0	0	496	496	34,421
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,222,017</u>	<u>1,222,017</u>	<u>742,254</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,222,017	1,222,017	742,254
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,222,017	1,222,017	742,254
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,469,750</u>	<u>14,469,750</u>	<u>14,079,717</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$15,691,767</u>	<u>\$15,691,767</u>	<u>\$14,821,971</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$399,856	\$399,856	\$402,139
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	15	15	259
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>399,871</u>	<u>399,871</u>	<u>402,398</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	399,871	399,871	402,398
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	399,871	399,871	402,398
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,334</u>	<u>19,334</u>	<u>20,909</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$419,205</u>	<u>\$419,205</u>	<u>\$423,307</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$20,835	\$20,835	\$0
2 Interest Income	0	0	18	18	1,478
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>20,853</u>	<u>20,853</u>	<u>1,478</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	20,853	20,853	1,478
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	20,853	20,853	1,478
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>881,442</u>	<u>881,442</u>	<u>713,563</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$902,295</u>	<u>\$902,295</u>	<u>\$715,041</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2017 Library Refunding Bond Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$366,445	\$366,445	\$212,345
2 Interest income	0	0	218	218	9,091
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>366,663</u>	<u>366,663</u>	<u>221,436</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	366,663	366,663	221,436
OTHER FINANCING SOURCES (USES):					
9 Transfer 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	366,663	366,663	221,436
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,511,146</u>	<u>4,511,146</u>	<u>4,436,099</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,877,809</u>	<u>\$4,877,809</u>	<u>\$4,657,535</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$113,842	\$113,842	\$0
2 Interest Income	0	0	104,407	104,407	733
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>218,249</u>	<u>218,249</u>	<u>733</u>
EXPENDITURES:					
5 Interest Expense	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	218,249	218,249	733
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	218,249	218,249	733
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>355,187</u>	<u>355,187</u>	<u>617,919</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$573,436</u>	<u>\$573,436</u>	<u>\$618,652</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,370,623	2,228,437	\$1,931,406	(\$297,031)	\$2,087,714
2 Interest Income	20,000	3,333	1,587	(1,747)	6,314
3 TOTAL OPERATING REVENUES	<u>13,390,623</u>	<u>2,231,771</u>	<u>1,932,993</u>	<u>(298,777)</u>	<u>2,094,027</u>
OPERATING EXPENSES:					
4 Personnel Services	4,019,964	669,994	573,630	96,364	587,430
5 Supplies and materials	4,513,660	752,277	454,681	297,595	523,654
6 Services and other expenses	3,448,659	574,777	357,907	216,870	407,195
7 Repairs and maintenance	1,058,040	176,340	177,258	(918)	78,018
8 Depreciation and amortization	350,300	58,383	92,359	(33,976)	56,785
9 TOTAL OPERATING EXPENSES	<u>13,390,623</u>	<u>2,231,771</u>	<u>1,655,835</u>	<u>575,935</u>	<u>1,653,082</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>277,158</u>	<u>277,158</u>	<u>440,945</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	0	0	0	0	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>277,158</u>	<u>277,158</u>	<u>440,945</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>277,158</u>	<u>277,158</u>	<u>440,945</u>
18 BEGINNING NET POSITION	<u>5,732,526</u>	<u>5,732,526</u>	<u>5,732,526</u>	<u>0</u>	<u>5,622,695</u>
19 ENDING NET POSITION	<u>\$5,732,526</u>	<u>\$5,732,526</u>	<u>\$6,009,684</u>	<u>\$277,158</u>	<u>\$6,063,640</u>

Analysis of Net Position

Cash	\$2,321,453
Receivable	10,721
Inventory	402,287
Capital Assets, net	3,202,549
Other Assets	726,860
Deferred Outflows	80,216
Liabilities	(523,137)
Deferred Inflows	(211,265)
Net Position	<u>\$6,009,684</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended February 28, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$13,080	\$2,180	\$8,130	\$5,950	\$10,710
2 Charges for services	1,739,180	289,863	295,374	5,510	311,252
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,752,260</u>	<u>292,043</u>	<u>303,504</u>	<u>11,460</u>	<u>321,962</u>
OPERATING EXPENSES:					
5 Personnel Services	778,372	129,729	125,699	4,030	120,795
6 Supplies and materials	55,755	9,293	4,605	4,688	5,202
7 Services and other expenses	783,017	130,503	80,174	50,329	54,298
8 Repairs and maintenance	66,013	11,002	2,806	8,196	5,812
9 Depreciation and amortization	16,000	2,667	3,983	(1,316)	2,655
10 Refunds	0	0	0	0	1,910
11 TOTAL OPERATING EXPENSES	<u>1,699,157</u>	<u>283,193</u>	<u>217,266</u>	<u>65,927</u>	<u>190,672</u>
12 OPERATING INCOME/(LOSS)	<u>53,103</u>	<u>8,850</u>	<u>86,238</u>	<u>77,387</u>	<u>131,291</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,700	283	407	(123)	314
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	(9)	9	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>54,803</u>	<u>9,134</u>	<u>86,635</u>	<u>77,273</u>	<u>131,604</u>
OPERATING TRANSFERS:					
17 Operating transfers in	5,887	981	5,887	(4,906)	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>60,690</u>	<u>10,115</u>	<u>92,522</u>	<u>72,367</u>	<u>131,604</u>
20 BEGINNING NET POSITION	<u>243,907</u>	<u>243,907</u>	<u>243,907</u>	<u>0</u>	<u>(157,298)</u>
21 ENDING NET POSITION	<u>\$304,597</u>	<u>\$254,022</u>	<u>\$336,429</u>	<u>\$72,367</u>	<u>(\$25,694)</u>

Analysis of Net Position

Cash	\$528,546
Receivable	0
Inventory	0
Capital Assets, net	42,607
Other Assets	0
Deferred Outflows	13,369
Liabilities	(212,883)
Deferred Inflows	(35,210)
Net Position	<u>\$336,429</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$23,510,900	\$3,918,483	\$3,811,696	(\$106,787)	\$3,822,537
2 Other	0	0	0	0	495
3 TOTAL OPERATING REVENUES	<u>23,510,900</u>	<u>3,918,483</u>	<u>3,811,696</u>	<u>(106,787)</u>	<u>3,823,032</u>
OPERATING EXPENSES:					
4 Personnel Services	7,400,496	1,233,416	1,294,615	(61,199)	1,177,159
5 Supplies and materials	1,320,551	220,092	77,684	142,408	126,032
6 Services and other expenses	4,861,808	810,301	205,648	604,653	389,962
7 Repairs and maintenance	4,328,649	721,442	595,467	125,974	608,734
8 Closure & Postclosure Costs	444,500	74,083	41,291	32,792	32,793
9 Depreciation and amortization	3,282,100	547,017	991,005	(443,988)	466,948
10 TOTAL OPERATING EXPENSES	<u>21,638,104</u>	<u>3,606,351</u>	<u>3,205,710</u>	<u>400,641</u>	<u>2,801,627</u>
11 OPERATING INCOME/(LOSS)	<u>1,872,796</u>	<u>312,133</u>	<u>605,986</u>	<u>293,854</u>	<u>1,021,405</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	100,000	16,667	4,737	(11,930)	33,685
13 Interest expense	(27,523)	(4,587)	(6,093)	(1,506)	(8,898)
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	5,375	896	20,289	19,393	8,245
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,950,648</u>	<u>325,108</u>	<u>624,918</u>	<u>299,810</u>	<u>1,054,437</u>
OPERATING TRANSFERS:					
17 Operating transfers in	55,596	9,266	55,596	46,330	0
18 Operating transfers out	(2,006,244)	(334,374)	(2,006,244)	(1,671,870)	(1,844,211)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(1,325,730)</u>	<u>(1,325,730)</u>	<u>(789,774)</u>
20 BEGINNING NET POSITION	<u>24,814,406</u>	<u>24,814,406</u>	<u>24,814,406</u>	<u>0</u>	<u>24,732,266</u>
21 ENDING NET POSITION	<u>\$24,814,406</u>	<u>\$24,814,406</u>	<u>\$23,488,676</u>	<u>(\$1,325,730)</u>	<u>\$23,942,492</u>

Analysis of Net Position

Cash	
Operating	\$4,558,142
Debt Reserve	1,309,724
Receivable	3,717,823
Inventory	-
Capital Assets, net	22,979,232
Other Assets	85,186
Deferred Outflows	106,956
Liabilities	(8,986,699)
Deferred Inflows	(281,688)
Net Position	<u>\$23,488,676</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Rivermarket Garage Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Feb 29, 2020 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$796,912	\$132,819	\$111,198	(\$21,620)	\$156,469
2 RiverMarket Parking	660,250	110,042	105,408	(4,634)	90,222
3 Business Licenses	330,000	55,000	252,401	197,401	332,385
4 Street Repairs	400,000	66,667	27,561	(39,106)	139,588
5 Parking Meters	298,200	49,700	29,031	(20,669)	53,464
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,485,362</u>	<u>414,227</u>	<u>525,598</u>	<u>111,371</u>	<u>772,128</u>
OPERATING EXPENSES:					
8 Statehouse Parking	510,206	85,034	60,079	24,955	102,667
9 RiverMarket Parking	683,886	113,981	65,787	48,194	103,231
10 Repairs and maintenance	0	0	0	0	0
11 Other	2,700	450	0	450	0
12 Depreciation and amortization	247,800	41,300	61,933	(20,633)	41,289
13 TOTAL OPERATING EXPENSES	<u>1,444,592</u>	<u>240,765</u>	<u>187,799</u>	<u>52,966</u>	<u>247,186</u>
14 OPERATING INCOME/(LOSS)	<u>1,040,770</u>	<u>173,462</u>	<u>337,799</u>	<u>164,337</u>	<u>524,942</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	22,100	3,683	(2,496)	(6,180)	7,477
16 Debt Service	(29,326)	(4,888)	0	4,888	(5,471)
17 Interest expense	(286,969)	(47,828)	(49,841)	(2,013)	(55,309)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	(517)	(517)	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>746,575</u>	<u>124,429</u>	<u>284,944</u>	<u>160,515</u>	<u>471,639</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>746,575</u>	<u>124,429</u>	<u>284,944</u>	<u>160,515</u>	<u>471,639</u>
24 BEGINNING NET POSITION	<u>3,930,478</u>	<u>3,930,478</u>	<u>3,930,478</u>	<u>0</u>	<u>2,920,598</u>
25 ENDING NET POSITION	<u>\$4,677,053</u>	<u>\$4,054,907</u>	<u>\$4,215,422</u>	<u>\$160,515</u>	<u>\$3,392,237</u>

Analysis of Net Position

Cash	
Operating	\$2,594,814
Debt Reserve	1,605,413
Receivable	82,303
Inventory	
Capital Assets, net	5,613,168
Other Assets	181,077
Liabilities	<u>(5,861,352)</u>
Net Position	<u>\$4,215,422</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Police Pension and Relief Fund
 For the Period Ended February 28, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	0	0	0	0	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>742,107</u>	<u>742,107</u>	<u>1,196,503</u>
22 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$742,107</u>	<u>\$742,107</u>	<u>\$1,196,503</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 Transfer of assets to LOPFI	0	0	0	0	0
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>753,334</u>	<u>753,334</u>	<u>1,207,730</u>
23 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$753,334</u>	<u>\$753,334</u>	<u>\$1,207,730</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	4,441
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,441</u>
Investment income (loss):					
7	0	0	175,638	175,638	(564,434)
8	0	0	56,679	56,679	0
9	0	0	19,386	19,386	53,455
10	0	0	251,703	251,703	(510,979)
11	0	0	(1,750)	(1,750)	(4,094)
12	0	0	249,953	249,953	(515,073)
13	<u>0</u>	<u>0</u>	<u>249,953</u>	<u>249,953</u>	<u>(510,631)</u>
DEDUCTIONS:					
14	0	0	277,214	(277,214)	286,509
15	0	0	0	0	10,107
16	<u>0</u>	<u>0</u>	<u>277,214</u>	<u>(277,214)</u>	<u>296,616</u>
17	0	0	(27,261)	(27,261)	(807,247)
18	<u>0</u>	<u>0</u>	<u>12,503,204</u>	<u>12,503,204</u>	<u>12,472,209</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$12,475,943</u>	<u>\$12,475,943</u>	<u>\$11,664,962</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 30, 2021.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$4,872	\$4,872	\$9,544
2 Plan members	0	0	2,686	2,686	5,400
3 General property taxes	0	0	0	0	0
4 State insurance tumbback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	193
6 Total Contributions	<u>0</u>	<u>0</u>	<u>7,558</u>	<u>7,558</u>	<u>15,137</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	264,214	264,214	(811,613)
8 Realized gain (loss) on the sale of investments	0	0	45,599	45,599	0
9 Interest and dividends	0	0	16,102	16,102	45,954
10	<u>0</u>	<u>0</u>	<u>325,915</u>	<u>325,915</u>	<u>(765,659)</u>
11 Less investment expense	0	0	0	0	(6,275)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>325,915</u>	<u>325,915</u>	<u>(771,934)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>333,473</u>	<u>333,473</u>	<u>(756,797)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	420,112
15 Administrative expenses	0	0	3,000	(3,000)	14,124
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>(3,000)</u>	<u>434,236</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>330,473</u>	<u>330,473</u>	<u>(1,191,034)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,592,499</u>	<u>13,592,499</u>	<u>15,773,186</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$13,922,972</u>	<u>\$13,922,972</u>	<u>\$14,582,153</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 February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,569,740</u>	<u>9,569,740</u>	<u>8,047,446</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,569,740</u>	<u>\$9,569,740</u>	<u>\$8,047,446</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 February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$618,481	\$618,481	\$643,971
2 Plan members	0	0	309,777	309,777	323,159
3 Participant Directed Transfer	0	0	0	0	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	0	0	(59,290)
7 Total Contributions	<u>0</u>	<u>0</u>	<u>928,258</u>	<u>928,258</u>	<u>907,840</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	771,084	771,084	(2,705,857)
9 Realized gain (loss) on the sale of investments	0	0	74,144	74,144	0
10 Interest and dividends	0	0	104,084	104,084	152,784
11	<u>0</u>	<u>0</u>	<u>949,313</u>	<u>949,313</u>	<u>(2,553,073)</u>
12 Less investment expense	0	0	(12,000)	(12,000)	(25,901)
13 Net investment income (loss)	0	0	937,313	937,313	(2,578,973)
14 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,865,570</u>	<u>1,865,570</u>	<u>(1,671,133)</u>
DEDUCTIONS:					
15 Benefits paid directly to participants	0	0	355,021	(355,021)	240,165
16 Administrative expenses	0	0	0	0	72,978
17 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>355,021</u>	<u>(355,021)</u>	<u>313,143</u>
18 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,510,549</u>	<u>1,510,549</u>	<u>(1,984,276)</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>80,695,466</u>	<u>80,695,466</u>	<u>69,856,901</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$82,206,015</u>	<u>\$82,206,015</u>	<u>\$67,872,625</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 February 28, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Feb 29, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7	0	0	51,913	51,913	(173,633)
8	0	0	0	0	0
9	0	0	9,468	9,468	13,795
10	<u>0</u>	<u>0</u>	<u>61,381</u>	<u>61,381</u>	<u>(159,838)</u>
11	0	0	0	0	0
12	<u>0</u>	<u>0</u>	<u>61,381</u>	<u>61,381</u>	<u>(159,838)</u>
13	<u>0</u>	<u>0</u>	<u>61,381</u>	<u>61,381</u>	<u>(159,838)</u>
DEDUCTIONS:					
14	0	0	0	0	0
15	0	0	20,362	(20,362)	15,887
16	<u>0</u>	<u>0</u>	<u>20,362</u>	<u>(20,362)</u>	<u>15,887</u>
17	<u>0</u>	<u>0</u>	<u>41,019</u>	<u>41,019</u>	<u>(175,725)</u>
18	<u>0</u>	<u>0</u>	<u>8,407,217</u>	<u>8,407,217</u>	<u>6,354,377</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$8,448,236</u>	<u>\$8,448,236</u>	<u>\$6,178,652</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on June 30, 2021.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended February 28, 2021

<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	391,481	12,380,060	1,324,981	34,425,543			48,522,066	887,426
108 General - Special Projects	730,444			546,328			1,276,772	1,767,554
110 Seized Money			426,393				426,393	23,784
140 Franchise Fee Collection							0	0
200 Street				6,619,701			6,619,701	144,404
205 Street - Special Projects	2,621						2,621	225,179
210 Special Projects				2,970			2,970	305,907
220 911							0	0
230 CDBG							0	399,768
240 HIPP							0	31,041
250 NHSP							0	21,383
270 Grants	749,759		18,283	1,943,203			2,711,246	5,387,692
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	1,695,694
326 2012-2021 Capital Project Fund	91,849						91,849	3,297,541
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond	110,435						110,435	12,131,799
351 TIF #1 2014 Capital Improvement Bond							0	0
352 TIF - Port Authority				152,689			152,689	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				4,151,962			4,151,962	0
530 2013 Improvement Bonds Debt Service Fund				13,822,889			13,822,889	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				959,098			959,098	0
560 2017 Library Refunding Bond Fund				4,151,962			4,151,962	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		523,138			211,265		734,403	0
601 Vehicle Storage Facility	353	119,025		93,506	35,210		248,094	0
603 Waste Disposal	5,748	708,899	7,642,051		281,688	630,000	9,268,387	0
612 Rivermarket Garage Fund			199,365	1,987		5,660,000	5,861,352	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit	56,913						56,913	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 Fund	34,434		54,170				88,604	0
940 Accounts Payable Clearing Fund	75,872						75,872	0
Totals	2,256,909	13,731,123	9,665,244	66,871,838	528,163	6,290,000	99,343,276	26,319,171

**SUMMARY OF BOND INDEBTEDNESS
For the Period Ended February 28, 2021**

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2020</u>	<u>BONDS ISSUED 2021</u>	<u>PRINCIPAL PAID IN 2021</u>	<u>BONDS RETIRED 2021</u>	<u>PRINCIPAL BALANCE AT 2/28/2021</u>	<u>INTEREST PAID IN 2021</u>
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	\$58,105,000	4/1/2033	1.00% - 5.00%	\$1,325,000	\$0	\$0	\$0	\$1,325,000	\$0
2014 Tax Increment Improvement Bonds (Redevelopment Dist	Regions Bank	2,615,000	3/1/2036	6.00%	2,035,000	0	0	0	2,035,000	0
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	26,310,000	0	0	0	26,310,000	0
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	9,200,000	0	0	0	9,200,000	0
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	26,535,000	0	0	0	26,535,000	0
<u>REVENUE BONDS</u>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,660,000	0	0	0	5,660,000	149,524
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	630,000	0	0	0	630,000	0
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	15,180,000	0	0	0	15,180,000	0
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	31,590,000	0	0	0	31,590,000	0
<u>TEMPORARY NOTE</u>										
2016 1st Temporary Note	Banc of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	932,734	0	0	0	932,734	0
2016 2nd Temporary Note	Relyance Bank	4,603,000	12/22/2021	1.85%	954,657	0	0	0	954,657	0
2017 Temporary Note	Signature Public Funding	5,250,000	8/8/2022	1.81%	2,156,727	0	0	0	2,156,727	0
2019 Temporary Note	Centennial Bank	5,650,000	8/24/2024	2.25%	4,569,980	0	0	0	4,569,980	0
Grand Total		\$242,468,000			\$127,079,098	\$0	\$0	\$0	\$127,079,098	\$149,524

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended February 28, 2021
(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.