

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended October 31, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
REVENUES:					
1 General property taxes	\$32,738,203	\$27,281,836	\$31,600,186	\$4,318,350	\$28,681,653
2 Sales taxes	121,543,548	101,286,290	102,498,207	1,211,917	89,326,500
3 Licenses and permits	12,236,200	10,196,833	11,402,834	1,206,000	10,571,240
4 Intergovernmental	11,120,576	9,267,147	11,120,576	1,853,429	11,038,777
5 Charges for services	10,929,052	9,107,543	9,503,791	396,248	6,339,405
6 Fines and fees	1,683,077	1,402,564	1,352,546	(50,018)	1,055,340
7 Utility franchise fees	29,596,856	24,664,047	24,688,101	24,054	23,198,571
8 Investment income	170,000	141,667	164,568	22,901	224,631
9 Miscellaneous	919,012	765,843	808,020	42,177	955,687
10 TOTAL REVENUES	<u>220,936,524</u>	<u>184,113,770</u>	<u>193,138,829</u>	<u>9,025,059</u>	<u>171,391,804</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	27,718,089	23,098,408	22,982,101	116,306	17,588,483
12 Board of Directors	340,648	283,873	255,629	28,244	263,368
13 Community Programs	476,164	396,803	352,336	44,467	355,836
14 City Attorney	1,584,389	1,320,324	1,291,082	29,242	1,268,997
15 District Court - First Division (Criminal)	1,282,591	1,068,826	978,921	89,905	989,625
16 District Court - Third Division (Environmental)	534,704	445,587	424,856	20,731	410,286
17 District Court - Second Division (Traffic)	1,246,908	1,039,090	1,010,734	28,356	995,165
18 Finance	4,073,241	3,394,368	3,007,746	386,622	2,729,266
19 Human Resources	2,077,884	1,731,570	1,673,356	58,214	1,345,233
20 Information Technology	5,912,504	4,927,087	4,437,469	489,617	4,338,627
21 Planning and Development	2,446,083	2,038,403	1,943,820	94,582	1,956,704
22 TOTAL GENERAL GOVERNMENT	<u>47,693,205</u>	<u>39,744,338</u>	<u>38,358,051</u>	<u>1,386,287</u>	<u>32,241,590</u>
23 PUBLIC WORKS	1,110,957	925,798	816,302	109,495	779,041
24 PARKS & RECREATION	9,618,623	8,015,519	7,866,527	148,993	6,886,096
25 RIVERMARKET	926,578	772,148	771,017	1,132	555,357
26 GOLF	1,768,881	1,474,068	1,514,036	(39,968)	1,383,969
27 JIM DAILEY FITNESS & AQUATICS	839,912	699,927	605,575	94,352	487,070
28 ZOO	5,039,198	4,199,332	4,119,874	79,457	4,736,642
29 FIRE	57,759,353	48,132,794	47,506,178	626,616	36,384,947
30 POLICE	77,374,117	64,478,431	63,892,180	586,250	64,004,054
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,282,443	4,402,036	4,083,118	318,918	3,820,017
32 DEBT SERVICE:					
33 Principal	4,060,750	3,383,958	3,106,093	277,865	4,272,854
34 Interest	173,895	144,913	156,235	(11,322)	236,362
35 Agent Fees	24,000	20,000	0	20,000	0
36 VACANCY SAVINGS	0	0	0	0	0
37 TOTAL EXPENDITURES	<u>211,671,912</u>	<u>176,393,260</u>	<u>172,795,185</u>	<u>3,598,075</u>	<u>155,787,999</u>
38 REVENUES OVER (UNDER) EXPENDITURES	<u>9,264,612</u>	<u>7,720,510</u>	<u>20,343,644</u>	<u>12,623,134</u>	<u>15,603,805</u>
OTHER FINANCING SOURCES/(USES):					
39 CARRYOVER - PRIOR YEAR	1,825,982	1,521,652	1,825,982	304,330	0
40 TRANSFERS IN	3,027,418	2,522,848	2,868,311	345,462	3,928,618
41 TRANSFERS OUT	(13,253,012)	(11,044,177)	(9,125,012)	1,919,165	(10,657,334)
42 EXPENDITURES AND OTHER FINANCING USES	<u>865,000</u>	<u>720,833</u>	<u>15,912,925</u>	<u>15,192,091</u>	<u>8,875,089</u>
43 BEGINNING FUND BALANCE	<u>27,030,039</u>	<u>27,030,039</u>	<u>27,030,039</u>	<u>0</u>	<u>24,080,644</u>
44 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$27,895,039</u>	<u>\$27,750,872</u>	<u>\$42,942,964</u>	<u>\$15,192,091</u>	<u>\$32,955,733</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,600,019

Note 2: This presentation includes Fund 100A restricted reserves of \$11,000,000

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund
The October 31, 2021 fund balance in Fund 108 is \$20,473,391.
The October 31, 2021 fund balance in Fund 110 is \$109,504.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$110,557	\$110,557	\$96,348
2 Fines and fees	0	0	34,466	34,466	29,547
3 Intergovernmental	0	0	333	333	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	425,276	425,276	672,108
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>570,632</u>	<u>570,632</u>	<u>798,002</u>
EXPENDITURES:					
7 Executive Administration	0	0	2,058,498	(2,058,498)	3,291,319
8 City Attorney	0	0	1,007	(1,007)	65,092
9 Finance	0	0	28,236	(28,236)	1,236
10 Information Technology	0	0	105,871	(105,871)	178,558
12 Human Resources	0	0	30,468	(30,468)	57,927
13 Planning	0	0	20,000	(20,000)	14,033
14 Community Programs	0	0	1,819,412	(1,819,412)	1,649,665
15 Public Works	0	0	903,958	(903,958)	424,228
16 Parks and Recreation	0	0	654,817	(654,817)	288,232
17 Jim Dailey Fitness and Aquatics	0	0	0	0	72,416
18 Fire	0	0	232,832	(232,832)	6,320
19 Police	0	0	47,641	(47,641)	416,175
20 Housing	0	0	804,732	(804,732)	604,600
21 Fleet	0	0	2,151,423	(2,151,423)	369,972
22 Zoo	0	0	66,238	(66,238)	114,624
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,925,131</u>	<u>(8,925,131)</u>	<u>7,554,398</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(8,354,499)	8,354,499	(6,756,396)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	9,806,512	9,806,512	11,256,152
26 Transfers Out	0	0	(1,969,921)	(1,969,921)	(482,290)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(517,908)	(517,908)	4,017,466
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>\$20,473,391</u>	<u>\$20,473,391</u>	<u>\$19,046,293</u>

Note 1: As of October 31, 2021, fund balance is composed of 219 projects utilizing full fund balance.

City of Little Rock, Arkansas
 Monthly Financial Report
 Franchise Fee Collection Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$185,000	\$185,000	\$281,000
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>185,000</u>	<u>185,000</u>	<u>281,000</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	185,000	185,000	281,000
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	185,000	185,000	281,000
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>\$184,999</u>	<u>\$184,999</u>	<u>\$280,999</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 October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,880	1,880	2,858
3 Miscellaneous	0	0	80,257	80,257	21,432
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>82,137</u>	<u>82,137</u>	<u>24,290</u>
EXPENDITURES:					
5 Police	0	0	10,080	(10,080)	84,037
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,080</u>	<u>(10,080)</u>	<u>84,037</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	72,057	72,057	(59,747)
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	72,057	72,057	(59,747)
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>\$109,504</u>	<u>\$109,504</u>	<u>\$10,760</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Street Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Oct 31, 2020 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,762,403	\$5,635,336	\$6,274,587	\$639,252	\$5,950,441
2 Licenses and permits	21,860	18,217	18,990	773	21,860
3 Intergovernmental	16,050,000	13,375,000	13,513,793	138,793	11,993,901
4 Charges for services	16,700	13,917	24,426	10,509	22,970
5 Investment income	85,750	71,458	85,771	14,313	209,900
6 Miscellaneous	239,500	199,583	239,777	40,194	42,089
7 TOTAL REVENUES	<u>23,176,213</u>	<u>19,313,511</u>	<u>20,157,345</u>	<u>843,834</u>	<u>18,241,161</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,844,425	2,370,354	2,078,801	291,553	2,261,154
9 Operations Administration	628,576	523,813	432,476	91,337	446,431
10 Street & Drainage Maintenance	6,882,319	5,735,266	5,160,204	575,062	4,840,849
11 Storm Drainage Maintenance	1,127,751	939,793	729,637	210,156	735,118
12 Work Pool	130,796	108,997	76,754	32,243	78,277
13 Resource Control & Scheduling	414,498	345,415	319,642	25,773	310,413
14 Control Devices	918,329	765,274	714,069	51,205	711,655
15 Signals	1,041,502	867,918	821,560	46,359	745,811
16 Parking Meters	123,456	102,880	97,428	5,452	96,363
17 Civil Engineering	1,700,674	1,417,228	1,203,249	213,979	1,193,638
18 Traffic Engineering	3,115,827	2,596,523	2,642,372	(45,850)	2,602,844
19 Parking Enforcement	335,356	279,463	167,504	111,959	193,793
20 TOTAL EXPENDITURES	<u>19,263,509</u>	<u>16,052,924</u>	<u>14,443,695</u>	<u>1,609,229</u>	<u>14,216,347</u>
21 REVENUES OVER (UNDER) EXPENDITURES	3,912,704	3,260,587	5,713,650	2,453,063	4,024,814
OTHER FINANCING SOURCES (USES):					
22 Carryover-Prior Year	82,456	68,713	82,456	13,743	0
23 Transfers In	467,700	389,750	467,700	77,950	467,700
24 Transfers Out	(2,765,467)	(2,304,556)	(2,765,467)	(460,911)	(1,947,217)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,697,393	1,414,494	3,498,339	2,083,844	2,545,297
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>\$19,445,324</u>	<u>\$19,162,425</u>	<u>\$21,246,270</u>	<u>\$2,083,844</u>	<u>\$22,398,539</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
 The October 31, 2021 fund balance in Fund 205 is \$3,483,162.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 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	91,213	91,213	72,401
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>91,213</u>	<u>91,213</u>	<u>72,401</u>
EXPENDITURES:					
5 Public Works	0	0	1,820,650	(1,820,650)	2,146,356
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,820,650</u>	<u>(1,820,650)</u>	<u>2,146,356</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,729,437)	(1,729,437)	(2,073,955)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	2,287,750	2,287,750	1,479,345
9 Transfers Out	0	0		0	(1,318)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	558,313	558,313	(595,928)
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>\$3,483,162</u>	<u>\$3,483,162</u>	<u>\$2,881,395</u>

Note 1: As of October 31, 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 October 31, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2020 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$45,772	\$45,772	\$54,782
2 Intergovernmental	0	0	441,500	441,500	449,934
3 Charges for services	0	0	441,283	441,283	679,966
4 Fines and fees	0	0	443,775	443,775	392,643
5 Interest income	0	0	4,630	4,630	11,197
6 Miscellaneous	0	0	1,428,740	1,428,740	1,332,260
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,805,699</u>	<u>2,805,699</u>	<u>2,920,783</u>
EXPENDITURES:					
8 Executive Administration	0	0	141,564	(141,564)	92,701
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	18,782	(18,782)	327
12 District Court - Second Division (Traffic)	0	0	53,464	(53,464)	29,668
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	245,338	(245,338)	332,615
15 Human Resources	0	0	163,943	(163,943)	(105,970)
16 Information Technology	0	0	0	0	0
17 Planning	0	0	52,360	(52,360)	54,134
18 Fleet	0	0	454,634	(454,634)	660,011
19 Public Works	0	0	163,876	(163,876)	9,902
20 Parks and Recreation	0	0	573,710	(573,710)	1,005,402
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	498,435	(498,435)	328,658
23 Police	0	0	285,575	(285,575)	42,620
24 Housing	0	0	60,152	(60,152)	140,483
25 Zoo	0	0	20,043	(20,043)	4,037
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,731,875</u>	<u>(2,731,875)</u>	<u>2,594,915</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	73,824	73,824	325,868
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	(9,345)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	73,824	73,824	316,523
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>\$4,135,098</u>	<u>\$4,135,098</u>	<u>\$4,168,787</u>

Note 1: Fund balance is comprised of 103 special projects with appropriations totaling \$6,449,614 and 15 special projects with negative balances of \$2,314,511.

City of Little Rock, Arkansas
 Monthly Financial Report
 Grant Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$7,436,940	\$7,436,940	\$13,561,664
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,757	5,757	6,761
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	177,644	177,644	231,752
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,620,341</u>	<u>7,620,341</u>	<u>13,800,177</u>
EXPENDITURES:					
6 General Government	0	0	5,838,933	(5,838,933)	2,056,605
7 Public Works	0	0	3,261,719	(3,261,719)	4,003,097
8 Parks & Recreation	0	0	352,922	(352,922)	504,163
9 Fleet	0	0	0	0	0
10 Fire	0	0	520	(520)	8,396,939
11 Police	0	0	1,359,100	(1,359,100)	935,646
12 Housing	0	0	58,120	(58,120)	38,143
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,871,314</u>	<u>(10,871,314)</u>	<u>15,934,592</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,250,973)	(3,250,973)	(2,134,415)
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	(3,250,973)	(3,250,973)	(2,134,415)
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>(\$3,234,831)</u>	<u>(\$3,234,831)</u>	<u>(\$2,034,881)</u>

Expenditures include:	
Expended	\$8,082,012
Encumbered	2,789,301
	<u>\$10,871,314</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 American Rescue Plan Act Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	3,108,844	\$3,108,844	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	43,252	43,252	0
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,152,096</u>	<u>3,152,096</u>	<u>0</u>
EXPENDITURES:					
6 General Government	0	0	3,724,846	(3,724,846)	0
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	1,458,011	(1,458,011)	0
11 Police	0	0	0	0	0
12 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,182,857</u>	<u>(5,182,857)</u>	<u>0</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,030,761)	(2,030,761)	0
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	(2,030,761)	(2,030,761)	0
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$2,030,761)</u>	<u>(\$2,030,761)</u>	<u>\$0</u>

Expenditures include:	
Expended	\$3,180,353
Encumbered	<u>2,002,504</u>
	<u>\$5,182,857</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. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$2,426,607	\$2,426,607	\$2,484,203
2 Interest income	0	0	14,874	14,874	11,106
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,441,481</u>	<u>2,441,481</u>	<u>2,495,310</u>
EXPENDITURES:					
5 Police	0	0	1,619,036	(1,619,036)	867,871
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,619,036</u>	<u>(1,619,036)</u>	<u>867,871</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	822,445	822,445	1,627,439
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	822,445	822,445	1,627,439
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>\$3,899,385</u>	<u>\$3,899,385</u>	<u>\$2,634,970</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$2,510,243	\$2,510,243	\$558,504
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>2,510,243</u>	<u>2,510,243</u>	<u>558,504</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	3,229,922	(3,229,922)	1,048,461
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,229,922</u>	<u>(3,229,922)</u>	<u>1,048,461</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(719,679)	(719,679)	(489,957)
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	<u>0</u>	<u>0</u>	<u>(719,679)</u>	<u>(719,679)</u>	<u>(489,957)</u>
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>\$137,205</u>	<u>\$137,205</u>	<u>\$399,316</u>

Expenditures include:	
Expended	\$2,813,849
Encumbered	<u>416,073</u>
	<u>\$3,229,922</u>

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended October 31, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$771,473	\$771,473	\$912,084
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>771,473</u>	<u>771,473</u>	<u>911,694</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	792,729	(792,729)	912,193
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>792,729</u>	<u>(792,729)</u>	<u>912,193</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(21,256)	(21,256)	\$ (500)
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	(21,256)	(21,256)	(500)
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>\$1,458,264</u>	<u>\$1,458,264</u>	<u>\$1,245,204</u>

Expenditures include:

Expended	\$731,910
Encumbered	<u>60,819</u>
	<u>\$792,729</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	60,564	60,564	\$59,875
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>60,564</u>	<u>60,564</u>	<u>59,875</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	55,630	(55,630)	67,351
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>55,630</u>	<u>(55,630)</u>	<u>67,351</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,934	4,934	(7,476)
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	4,934	4,934	(7,476)
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>\$22,104</u>	<u>\$22,104</u>	<u>\$9,610</u>

Expenditures include:	
Expended	\$47,979
Encumbered	7,651
	<u>\$55,630</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Short Term Capital Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	16,917	16,917	29,817
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>16,917</u>	<u>16,917</u>	<u>29,817</u>
EXPENDITURES:					
5 General Government	0	0	3,032	(3,032)	2,416
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	1,434,300	(1,434,300)	609,880
9 Police	0	0	2,682,101	(2,682,101)	2,046,555
10 Fleet	0	0	17,100	(17,100)	1,309,435
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,136,533</u>	<u>(4,136,533)</u>	<u>3,968,287</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,119,616)	(4,119,616)	(3,938,469)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	5,925,000	5,925,000	0
14 Capital Lease	0	0	0	0	1,309,435
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,805,384	1,805,384	(2,629,034)
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>\$0</u>	<u>\$0</u>	<u>\$4,158,296</u>	<u>\$4,158,296</u>	<u>\$656,143</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$18,772,348	\$18,772,348	\$16,438,908
2 Interest income	0	0	161,012	161,012	277,429
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,933,361</u>	<u>18,933,361</u>	<u>16,716,338</u>
EXPENDITURES:					
5 General Government	0	0	4,728,411	(4,728,411)	2,834,490
6 Housing	0	0	0	0	0
7 Public Works	0	0	3,878,826	(3,878,826)	3,434,603
8 Parks and Recreation	0	0	1,950,860	(1,950,860)	1,501,916
9 Fire	0	0	199,847	(199,847)	533,901
10 Police	0	0	7,710,120	(7,710,120)	1,165,128
11 Fleet	0	0	1,080,147	(1,080,147)	1,253,638
12 Zoo	0	0	690,656	(690,656)	887,129
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>20,238,866</u>	<u>(20,238,866)</u>	<u>11,610,806</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,305,505)	(1,305,505)	5,105,532
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	(795,550)	(795,550)	(1,536,100)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,101,055)	(2,101,055)	3,569,432
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>\$34,305,724</u>	<u>\$34,305,724</u>	<u>\$33,764,314</u>

Expenditures include:	
Expended	\$11,040,309
Encumbered	<u>9,198,557</u>
Total	<u>\$20,238,866</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bond
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,112	\$1,112	\$2,996
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,112</u>	<u>1,112</u>	<u>2,996</u>
EXPENDITURES:					
4 General Government	0	0	83,144	(83,144)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>83,144</u>	<u>(83,144)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(82,032)	(82,032)	2,996
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	(82,032)	(82,032)	2,996
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>\$322,454</u>	<u>\$322,454</u>	<u>\$431,229</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 October 31, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
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	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	(1,485)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(1,485)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,485</u>
12 ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$185,769	\$185,769	\$400,234
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>(219,876)</u>	<u>(219,876)</u>	<u>(51,688)</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(34,107)</u>	<u>(34,107)</u>	<u>348,546</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>20,374,590</u>	<u>(20,374,590)</u>	<u>22,070,294</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>20,374,590</u>	<u>(20,374,590)</u>	<u>22,070,294</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(20,408,697)	(20,408,697)	(21,721,748)
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	1,485
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	(20,408,697)	(20,408,697)	(21,720,263)
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>\$3,410,670</u>	<u>\$3,410,670</u>	<u>\$14,770,354</u>
Expenditures include:					
Expended					
Encumbered					
Total					
	\$9,707,394		<u>10,667,196</u>		
			<u>\$20,374,590</u>		

Note 1: As of October 31, 2021, the fund balance has been allocated to 50 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$309,887	\$309,887	\$155,886
2 Interest income	0	0	283	283	10,826
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>310,169</u>	<u>310,169</u>	<u>166,712</u>
EXPENDITURES:					
5 Street & Drainage	0	0	300,000	(300,000)	200,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>(300,000)</u>	<u>200,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	10,169	10,169	(33,288)
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	10,169	10,169	(33,288)
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>\$230,386</u>	<u>\$230,386</u>	<u>\$225,396</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2018 Hotel Gross Receipts Tax
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$42	\$42	\$125,574
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>42</u>	<u>42</u>	<u>125,574</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	29,112,563
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,112,563</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	42	42	(28,986,989)
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	42	42	(28,986,989)
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>\$9,619</u>	<u>\$9,619</u>	<u>\$9,547</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 October 31, 2021
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Oct 31, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,924,718	\$3,924,718	\$3,722,764
2 Interest Income	0	0	2,162	2,162	14,345
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,926,880</u>	<u>3,926,880</u>	<u>3,737,109</u>
EXPENDITURES:					
4 Debt Service	0	0	4,217,656	(4,217,656)	3,842,356
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,217,656</u>	<u>(4,217,656)</u>	<u>3,842,356</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(290,776)	(290,776)	(105,247)
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	(290,776)	(290,776)	(105,247)
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>\$3,919,833</u>	<u>\$3,919,833</u>	<u>\$4,019,627</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$13,082,464	\$13,082,464	\$12,409,245
2 Interest Income	0	0	2,540	2,540	68,588
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>13,085,003</u>	<u>13,085,003</u>	<u>12,477,833</u>
EXPENDITURES:					
5 Debt Service	0	0	14,216,425	(14,216,425)	12,733,388
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>14,216,425</u>	<u>(14,216,425)</u>	<u>12,733,388</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,131,422)	(1,131,422)	(255,555)
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	(1,131,422)	(1,131,422)	(255,555)
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>\$13,338,328</u>	<u>\$13,338,328</u>	<u>\$13,824,162</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,507,900	\$1,507,900	\$1,655,007
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	336	336	1,374
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,508,236</u>	<u>1,508,236</u>	<u>1,656,381</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,510,900	(1,510,900)	1,507,750
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,510,900</u>	<u>(1,510,900)</u>	<u>1,507,750</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,664)	(2,664)	148,631
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	(2,664)	(2,664)	148,631
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>\$16,670</u>	<u>\$16,670</u>	<u>\$169,540</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$422,694	\$422,694	\$555,867
2 Interest Income	0	0	130	130	2,720
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>422,824</u>	<u>422,824</u>	<u>558,587</u>
EXPENDITURES:					
5 Debt Service	0	0	897,213	(897,213)	391,513
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>897,213</u>	<u>(897,213)</u>	<u>391,513</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(474,388)	(474,388)	167,074
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	(474,388)	(474,388)	167,074
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>881,442</u>	<u>881,442</u>	<u>713,562</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$407,054</u>	<u>\$407,054</u>	<u>\$880,636</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Oct 31, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,924,718	\$3,924,718	\$3,722,764
2 Interest income	0	0	1,323	1,323	17,483
3 Miscellaneous	0	0	3	3	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,926,045</u>	<u>3,926,045</u>	<u>3,740,247</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,250,144	(4,250,144)	3,856,388
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,250,144</u>	<u>(4,250,144)</u>	<u>3,856,388</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(324,099)	(324,099)	(116,141)
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	(324,099)	(324,099)	(116,141)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,511,146</u>	<u>4,511,146</u>	<u>4,436,100</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,187,047</u>	<u>\$4,187,047</u>	<u>\$4,319,960</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,530,265	\$1,530,265	\$722,325
2 Interest Income	0	0	285	285	2,308
3 Miscellaneous	0	0	0	0	172,809
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,530,549</u>	<u>1,530,549</u>	<u>897,442</u>
EXPENDITURES:					
5 Interest Expense	0	0	675,597	(675,597)	689,472
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>675,597</u>	<u>(675,597)</u>	<u>689,472</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	854,952	854,952	207,970
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	854,952	854,952	207,970
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>\$1,210,139</u>	<u>\$1,210,139</u>	<u>\$825,889</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$12,525,694	10,438,078	\$9,844,668	(\$593,410)	\$9,720,605
2 Interest Income	20,000	16,667	6,143	(10,524)	20,244
3 TOTAL OPERATING REVENUES	<u>12,545,694</u>	<u>10,454,745</u>	<u>9,850,811</u>	<u>(603,934)</u>	<u>9,740,849</u>
OPERATING EXPENSES:					
4 Personnel Services	3,725,035	3,104,196	2,879,440	224,756	2,852,768
5 Supplies and materials	4,313,660	3,594,717	3,448,524	146,192	2,857,482
6 Services and other expenses	2,898,659	2,415,549	2,111,138	304,411	2,485,641
7 Repairs and maintenance	1,358,040	1,131,700	993,569	138,131	655,729
8 Depreciation and amortization	375,300	312,750	301,094	11,656	295,143
9 TOTAL OPERATING EXPENSES	<u>12,670,694</u>	<u>10,558,912</u>	<u>9,733,766</u>	<u>825,145</u>	<u>9,146,761</u>
10 OPERATING INCOME/(LOSS)	<u>(125,000)</u>	<u>(104,167)</u>	<u>117,045</u>	<u>221,211</u>	<u>594,088</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>(125,000)</u>	<u>(104,167)</u>	<u>117,045</u>	<u>221,211</u>	<u>594,088</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	(738,000)	(615,000)	(738,000)	(123,000)	(654,000)
17 NET INCOME/(LOSS)	<u>(863,000)</u>	<u>(719,167)</u>	<u>(620,955)</u>	<u>98,211</u>	<u>(59,912)</u>
18 BEGINNING NET POSITION	<u>5,732,526</u>	<u>5,732,526</u>	<u>5,732,526</u>	<u>0</u>	<u>5,622,697</u>
19 ENDING NET POSITION	<u>\$4,869,526</u>	<u>\$5,013,359</u>	<u>\$5,111,571</u>	<u>\$98,211</u>	<u>\$5,562,785</u>

Analysis of Net Position

Cash	\$1,757,526
Receivable	25,500
Inventory	436,936
Capital Assets, net	3,327,326
Other Assets	218,469
Deferred Outflows	80,216
Liabilities	(523,137)
Deferred Inflows	(211,265)
Net Position	<u>\$5,111,571</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended October 31, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$13,080	\$10,900	\$10,445	(\$455)	\$12,360
2 Charges for services	2,039,180	1,699,317	1,742,230	42,913	1,524,922
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,052,260</u>	<u>1,710,217</u>	<u>1,752,675</u>	<u>42,458</u>	<u>1,537,282</u>
OPERATING EXPENSES:					
5 Personnel Services	778,372	648,643	606,528	42,116	583,517
6 Supplies and materials	55,755	46,463	28,135	18,328	35,074
7 Services and other expenses	683,017	569,181	504,725	64,455	505,072
8 Repairs and maintenance	166,013	138,344	134,486	3,858	26,057
9 Depreciation and amortization	16,000	13,333	12,984	350	13,275
10 Refunds	0	0	0	0	2,362
11 TOTAL OPERATING EXPENSES	<u>1,699,157</u>	<u>1,415,964</u>	<u>1,286,858</u>	<u>129,106</u>	<u>1,165,358</u>
12 OPERATING INCOME/(LOSS)	353,103	294,253	465,817	171,565	371,924
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,700	1,417	3,369	1,952	1,534
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>354,803</u>	<u>295,669</u>	<u>469,177</u>	<u>173,508</u>	<u>373,458</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	5,887	4,906	5,887	981	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>360,690</u>	<u>300,575</u>	<u>475,064</u>	<u>174,489</u>	<u>373,458</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>\$604,597</u>	<u>\$544,482</u>	<u>\$718,971</u>	<u>\$174,489</u>	<u>\$216,160</u>

Analysis of Net Position	
Cash	\$1,029,895
Receivable	0
Inventory	0
Capital Assets, net	33,605
Other Assets	0
Deferred Outflows	13,369
Liabilities	(322,688)
Deferred Inflows	(35,210)
Net Position	<u>\$718,971</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$23,500,800	\$19,584,000	\$19,776,064	\$192,064	\$18,858,673
2 Other	0	0	0	0	4,494
3 TOTAL OPERATING REVENUES	<u>23,500,800</u>	<u>19,584,000</u>	<u>19,776,064</u>	<u>192,064</u>	<u>18,863,166</u>
OPERATING EXPENSES:					
4 Personnel Services	7,648,529	6,373,774	6,187,193	186,581	6,217,762
5 Supplies and materials	1,239,101	1,032,584	896,524	136,060	777,554
6 Services and other expenses	4,861,808	4,051,507	3,803,856	247,650	3,561,384
7 Repairs and maintenance	3,878,649	3,232,208	2,853,545	378,663	3,284,784
8 Closure & Postclosure Costs	474,500	395,417	420,598	(25,181)	160,351
9 Depreciation and amortization	3,352,100	2,793,417	2,743,391	50,026	2,534,609
10 TOTAL OPERATING EXPENSES	<u>21,454,687</u>	<u>17,878,906</u>	<u>16,905,107</u>	<u>973,799</u>	<u>16,536,443</u>
11 OPERATING INCOME/(LOSS)	<u>2,046,113</u>	<u>1,705,094</u>	<u>2,870,957</u>	<u>1,165,862</u>	<u>2,326,724</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	29,150	24,292	30,224	5,933	102,039
13 Interest expense	(27,523)	(22,936)	(24,198)	(1,262)	(38,653)
14 Gain (loss) on disposal of fixed assets	0	0	(5,690)	(5,690)	0
15 Other, net	307,875	256,563	307,727	51,164	1,004,545
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,355,615</u>	<u>1,963,013</u>	<u>3,179,020</u>	<u>1,216,007</u>	<u>3,394,654</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	55,596	46,330	55,596	9,266	0
18 Operating transfers out	(2,006,244)	(1,671,870)	(2,006,244)	(334,374)	(1,844,211)
19 NET INCOME/(LOSS)	<u>404,967</u>	<u>337,473</u>	<u>1,228,372</u>	<u>890,899</u>	<u>1,550,443</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>\$25,219,373</u>	<u>\$25,151,879</u>	<u>\$26,042,778</u>	<u>\$890,899</u>	<u>\$26,282,709</u>

Analysis of Net Position

Cash	
Operating	\$6,701,844
Debt Reserve	1,539,882
Receivable	3,769,381
Inventory	0
Capital Assets, net	23,075,340
Other Assets	159,107
Deferred Outflows	106,956
Liabilities	(9,028,045)
Deferred Inflows	(281,688)
Net Position	<u>\$26,042,778</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended October 31, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Oct 31, 2020 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$697,812	\$581,510	\$591,099	\$9,589	\$591,365
2 RiverMarket Parking	665,000	554,167	564,865	10,699	473,583
3 Business Licenses	253,163	210,969	253,163	42,194	332,385
4 Street Repairs	316,650	263,875	288,291	24,416	665,797
5 Parking Meters	253,475	211,229	246,758	35,529	147,707
6 Other	0	0	89	89	0
7 TOTAL OPERATING REVENUES	<u>2,186,100</u>	<u>1,821,750</u>	<u>1,944,266</u>	<u>122,516</u>	<u>2,210,837</u>
OPERATING EXPENSES:					
8 Personnel Services	433,172	360,977	404,407	(43,430)	218,121
9 Supplies and materials	24,000	20,000	18,581	1,419	12,085
10 Repairs and maintenance	54,000	45,000	30,309	14,691	27,191
11 Services and other expenses	685,620	571,350	463,224	108,126	503,853
12 Depreciation and amortization	247,800	206,500	188,079	18,421	206,443
13 TOTAL OPERATING EXPENSES	<u>1,444,592</u>	<u>1,203,827</u>	<u>1,104,600</u>	<u>99,227</u>	<u>967,693</u>
14 OPERATING INCOME/(LOSS)	741,508	617,923	839,665	221,742	1,243,144
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,765	8,138	10,781	2,644	22,205
16 Debt Service	(29,326)	(24,438)	(24,855)	(417)	(24,855)
17 Interest expense	(286,969)	(239,141)	(244,048)	(4,907)	(264,406)
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>434,978</u>	<u>362,482</u>	<u>581,544</u>	<u>219,063</u>	<u>976,088</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>434,978</u>	<u>362,482</u>	<u>581,544</u>	<u>219,063</u>	<u>976,088</u>
24 BEGINNING NET POSITION	<u>3,930,478</u>	<u>3,930,478</u>	<u>3,930,478</u>	<u>0</u>	<u>2,920,597</u>
25 ENDING NET POSITION	<u>\$4,365,456</u>	<u>\$4,292,960</u>	<u>\$4,512,022</u>	<u>\$219,063</u>	<u>\$3,896,686</u>

Analysis of Net Position

Cash	
Operating	\$2,672,154
Debt Reserve	1,304,276
Receivable	220,355
Inventory	0
Capital Assets, net	5,487,022
Other Assets	201,996
Liabilities	<u>(5,373,781)</u>
Net Position	<u>\$4,512,022</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Police Pension and Relief Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 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. 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 October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 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. 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 October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$476,368
2 Plan members	0	0	480,586	480,586	515,872
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	287
6 Total Contributions	<u>0</u>	<u>0</u>	<u>480,586</u>	<u>480,586</u>	<u>992,527</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	537,340	537,340	(381,012)
8 Realized gain (loss) on the sale of investments	0	0	617,109	617,109	(171,158)
9 Interest and dividends	0	0	146,122	146,122	163,676
10	0	0	1,300,571	1,300,571	(388,494)
11 Less investment expense	0	0	(12,741)	(12,741)	(14,080)
12 Net investment income (loss)	0	0	1,287,831	1,287,831	(402,574)
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,768,417</u>	<u>1,768,417</u>	<u>589,952</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	1,389,054	(1,389,054)	1,418,512
15 Administrative expenses	0	0	32,304	(32,304)	38,081
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,421,358</u>	<u>(1,421,358)</u>	<u>1,456,592</u>
17 NET INCREASE (DECREASE)	0	0	347,058	347,058	(866,640)
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,503,204</u>	<u>12,503,204</u>	<u>12,472,209</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,850,262</u>	<u>\$12,850,262</u>	<u>\$11,605,569</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on January 18, 2022.

City of Little Rock, Arkansas
 Monthly Financial Report
 Non-Uniform Defined Contribution Fund
 For the Period Ended October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$21,390	\$21,390	\$41,234
2	Plan members	0	0	11,923	11,923	22,755
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>33,312</u>	<u>33,312</u>	<u>64,181</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	267,213	267,213	(477,378)
8	Realized gain (loss) on the sale of investments	0	0	1,080,326	1,080,326	212,200
9	Interest and dividends	0	0	135,021	135,021	173,199
10		<u>0</u>	<u>0</u>	<u>1,482,559</u>	<u>1,482,559</u>	<u>(91,978)</u>
11	Less investment expense	0	0	(16,955)	(16,955)	(20,638)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,465,604</u>	<u>1,465,604</u>	<u>(112,616)</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,498,916</u>	<u>1,498,916</u>	<u>(48,435)</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	2,101,010	(2,101,010)	2,410,124
15	Administrative expenses	0	0	34,307	(34,307)	50,188
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,135,317</u>	<u>(2,135,317)</u>	<u>2,460,312</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(636,400)</u>	<u>(636,400)</u>	<u>(2,508,747)</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>\$12,956,099</u>	<u>\$12,956,099</u>	<u>\$13,264,439</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 October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$177,533	\$177,533	\$203,582
2 Plan members	0	0	115,163	115,163	108,928
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>292,696</u>	<u>292,696</u>	<u>312,510</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	949,438	949,438	615,140
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>949,438</u>	<u>949,438</u>	<u>615,140</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>949,438</u>	<u>949,438</u>	<u>615,140</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,242,135</u>	<u>1,242,135</u>	<u>927,650</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	276,081	(276,081)	319,918
15 Administrative expenses	0	0	0	0	138
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>276,081</u>	<u>(276,081)</u>	<u>320,055</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>966,053</u>	<u>966,053</u>	<u>607,595</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>8,047,445</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$10,535,793</u>	<u>\$10,535,793</u>	<u>\$8,655,040</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 October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$3,838,120	\$3,838,120	\$3,496,819
2 Plan members	0	0	1,679,587	1,679,587	1,716,184
3 Participant Directed Transfer	0	0	59,425	59,425	309,040
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	978
7 Total Contributions	<u>0</u>	<u>0</u>	<u>5,577,133</u>	<u>5,577,133</u>	<u>5,523,021</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	5,359,743	5,359,743	(501,255)
9 Realized gain (loss) on the sale of investments	0	0	1,975,120	1,975,120	(1,102,626)
10 Interest and dividends	0	0	928,685	928,685	950,097
11	<u>0</u>	<u>0</u>	<u>8,263,548</u>	<u>8,263,548</u>	<u>(653,784)</u>
12 Less investment expense	0	0	(264,921)	(264,921)	(386,082)
13 Net investment income (loss)	0	0	7,998,627	7,998,627	(1,039,866)
14 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>13,575,760</u>	<u>13,575,760</u>	<u>4,483,155</u>
DEDUCTIONS:					
15 Benefits paid directly to participants	0	0	1,589,437	(1,589,437)	1,498,600
16 Administrative expenses	0	0	93,461	(93,461)	0
17 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,682,898</u>	<u>(1,682,898)</u>	<u>1,498,600</u>
18 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>11,892,862</u>	<u>11,892,862</u>	<u>2,984,555</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>\$92,588,328</u>	<u>\$92,588,328</u>	<u>\$72,841,456</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 October 31, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$600,000	\$600,000	\$1,155,175
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>600,000</u>	<u>600,000</u>	<u>1,155,175</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	459,211	459,211	179,724
8 Realized gain (loss) on the sale of investments	0	0	180,541	180,541	0
9 Interest and dividends	0	0	94,607	94,607	91,894
10	<u>0</u>	<u>0</u>	<u>734,359</u>	<u>734,359</u>	<u>271,617</u>
11 Less investment expense	0	0	(86,561)	(86,561)	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>647,798</u>	<u>647,798</u>	<u>271,617</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,247,798</u>	<u>1,247,798</u>	<u>1,426,792</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	64,066
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>64,066</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,247,798</u>	<u>1,247,798</u>	<u>1,362,726</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,407,217</u>	<u>8,407,217</u>	<u>6,354,377</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,655,015</u>	<u>\$9,655,015</u>	<u>\$7,717,102</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on January 18, 2022.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended October 31, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Oct 31, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	2,198,229	2,198,229	0
4 Total Contributions	<u>0</u>	<u>0</u>	<u>2,198,229</u>	<u>2,198,229</u>	<u>0</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	1,955	1,955	0
8	<u>0</u>	<u>0</u>	<u>1,955</u>	<u>1,955</u>	<u>0</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,955</u>	<u>1,955</u>	<u>0</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,200,184</u>	<u>2,200,184</u>	<u>0</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	2,200,184	(2,200,184)	0
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>2,200,184</u>	<u>(2,200,184)</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>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>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on January 18, 2022.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended October 31, 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	\$450,809	\$5,257,040	\$5,599,519	\$23,959,323			\$35,266,691	\$1,600,019
108 General - Special Projects	21,100			543,723			564,823	2,234,487
110 Seized Money			469,215				469,215	1,923
140 Franchise Fee Collection							0	0
200 Street				3,927,549			3,927,549	98,438
205 Street - Special Projects							0	1,350,937
210 Special Projects				9,108			9,108	656,756
220 911	128,236						128,236	3,621
230 CDBG							0	416,073
240 HIPP							0	60,819
250 NHSP							0	7,651
270 Grants	228,900			2,283,353			2,512,253	2,789,301
271 American Rescue Plan Act				15,747,857			15,747,857	2,002,504
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	2,707,117
326 2012-2021 Capital Project Fund							0	9,198,557
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond	400,208						400,208	10,667,196
352 TIF - Port Authority				152,689			152,689	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				2,469,242			2,469,242	0
530 2013 Improvement Bonds Debt Service Fund				8,213,783			8,213,783	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				681,443			681,443	0
560 2017 Library Refunding Bond Fund				2,469,242			2,469,242	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		523,138			211,265		734,403	0
601 Vehicle Storage Facility	2,838	119,025		200,827	35,210		357,900	0
603 Waste Disposal	14,622	787,636	7,900,787		281,688	325,000	9,309,732	0
612 Rivermarket Garage Fund	96,656		91,939	115,187		5,070,000	5,373,781	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,434		88,283				122,718	0
940 Accounts Payable Clearing Fund	(14,090)						(14,090)	0
Totals	<u>\$1,363,713</u>	<u>\$6,686,839</u>	<u>\$14,149,742</u>	<u>\$60,773,326</u>	<u>\$528,163</u>	<u>\$5,395,000</u>	<u>\$88,896,783</u>	<u>\$33,795,401</u>

**SUMMARY OF BOND INDEBTEDNESS
For the Period Ended October 31, 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 10/31/2021</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	\$1,325,000	\$0	\$0	\$33,125
2014 Tax Increment Improvement Bonds (Redevelopment Dist	Regions Bank	2,615,000	3/1/2036	6.00%	2,035,000	0	0	550,000	1,485,000	105,600
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	1,335,000	2,125,000	22,850,000	757,656
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	1,655,000	2,345,000	5,200,000	250,144
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	2,390,000	9,685,000	14,460,000	776,500
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,660,000	0	590,000	0	5,070,000	299,048
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	630,000	0	305,000	0	325,000	18,113
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	15,180,000	0	925,000	0	14,255,000	582,900
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	672,197
TEMPORARY NOTE										
2016 1st Temporary Note	Banc of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	932,734	0	932,734	0	0	14,373
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	1,068,692	0	1,088,035	39,037
2019 Temporary Note	Centennial Bank	5,650,000	8/24/2024	2.25%	4,569,980	0	1,104,668	0	3,465,312	102,825
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	10/17/2026	0.84%	0	5,925,000	0	0	5,925,000	0
Grand Total		\$248,393,000			\$127,079,098	\$5,925,000	\$11,631,094	\$14,705,000	\$106,668,004	\$3,651,517

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