

City of Little Rock, Arkansas  
Monthly Financial Report  
General Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$32,456,475	\$10,818,825	\$12,439,939	\$1,621,114	\$13,441,770
2 Sales taxes	119,739,850	39,913,283	41,365,886	1,452,603	39,556,129
3 Licenses and permits	12,492,000	4,164,000	7,946,791	3,782,791	7,833,383
4 Intergovernmental	10,703,932	3,567,977	0	(3,567,977)	0
5 Charges for services	11,264,804	3,754,935	3,835,667	80,733	3,385,011
6 Fines and fees	1,929,200	643,067	465,826	(177,241)	560,239
7 Utility franchise fees	30,365,217	10,121,739	10,246,524	124,785	9,401,506
8 Investment income	130,000	43,333	528,066	484,733	46,486
9 Miscellaneous	984,925	328,308	304,197	(24,112)	292,862
10 <b>TOTAL REVENUES</b>	<u>220,066,403</u>	<u>73,355,468</u>	<u>77,132,897</u>	<u>3,777,430</u>	<u>74,517,387</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
11 Executive Administration	25,423,753	8,474,584	6,511,469	1,963,116	7,089,096
12 Board of Directors	344,674	114,891	104,295	10,596	100,853
13 Community Programs	318,099	106,033	125,132	(19,099)	144,766
14 City Attorney	1,817,504	605,835	561,772	44,063	505,556
15 District Court - First Division (Criminal)	1,389,705	463,235	416,846	46,389	400,950
16 District Court - Third Division (Environmental)	573,036	191,012	180,765	10,247	167,130
17 District Court - Second Division (Traffic)	1,296,728	432,243	365,786	66,457	416,282
18 Finance	4,268,214	1,422,738	1,238,026	184,712	1,074,540
19 Human Resources	2,198,892	732,964	629,706	103,258	622,859
20 Information Technology	6,331,357	2,110,452	2,088,403	22,050	1,651,463
21 Planning and Development	3,087,418	1,029,139	916,711	112,428	730,061
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>47,049,380</u>	<u>15,683,127</u>	<u>13,138,911</u>	<u>2,544,216</u>	<u>12,903,556</u>
23 PUBLIC WORKS	1,131,088	377,029	351,560	25,469	294,728
24 PARKS & RECREATION	10,285,236	3,428,412	3,047,406	381,006	2,715,460
25 RIVERMARKET	1,157,413	385,804	292,586	93,218	225,761
26 GOLF	1,637,845	545,948	508,722	37,227	531,504
27 JIM DAILEY FITNESS & AQUATICS	843,788	281,263	233,308	47,955	243,028
28 ZOO	6,881,391	2,293,797	2,308,353	(14,556)	2,004,711
29 FIRE	55,091,324	18,363,775	18,140,464	223,311	17,224,521
30 POLICE	75,573,974	25,191,325	23,916,659	1,274,666	23,579,334
31 911 OPERATIONS	4,370,737	1,456,912	1,293,839	163,073	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,861,741	1,953,914	1,750,981	202,932	1,515,076
33 DEBT SERVICE:					
34 Principal	3,382,819	1,127,606	0	1,127,606	0
35 Interest	147,433	49,144	0	49,144	0
36 Agent Fees		0	0	0	0
37 VACANCY SAVINGS	(2,017,517)	(672,506)	0	(672,506)	0
38 <b>TOTAL EXPENDITURES</b>	<u>211,396,652</u>	<u>70,465,551</u>	<u>64,982,788</u>	<u>5,482,762</u>	<u>61,237,681</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	8,669,751	2,889,917	12,150,109	9,260,192	13,279,706
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,099,761	699,920	2,099,761	1,399,841	2,390,981
42 TRANSFERS OUT	(10,769,512)	(3,589,837)	(10,769,512)	(7,179,675)	(8,251,012)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
43 <b>EXPENDITURES AND OTHER FINANCING USES</b>	0	0	3,480,358	3,480,358	9,245,657
44 <b>BEGINNING FUND BALANCE</b>	<u>36,591,886</u>	<u>36,591,886</u>	<u>36,591,886</u>	<u>0</u>	<u>27,030,039</u>
45 <b>ENDING FUND BALANCE (Notes 1 and 2)</b>	<u>\$36,591,886</u>	<u>\$36,591,886</u>	<u>\$40,072,244</u>	<u>\$3,480,358</u>	<u>\$36,275,696</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,227,640

Note 2: This presentation includes Fund 100A restricted reserves of \$12,000,000

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund  
The April 30, 2022 fund balance in Fund 108 is \$31,898,725.  
The April 30, 2022 fund balance in Fund 110 is \$172,437.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 General Fund Special Projects Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$37,232	\$37,232	\$60,665
2 Fines and fees	0	0	10,473	10,473	13,086
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	55,118	55,118	286,435
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>102,824</u>	<u>102,824</u>	<u>360,185</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	1,094,158	(1,094,158)	1,188,070
8 City Attorney	0	0	569	(569)	1,007
9 Finance	0	0	58,510	(58,510)	39,274
10 Information Technology	0	0	266,796	(266,796)	61,231
12 Human Resources	0	0	11,837	(11,837)	7,623
13 Planning	0	0	67,100	(67,100)	10,000
14 Community Programs	0	0	942,878	(942,878)	343,651
15 Public Works	0	0	274,111	(274,111)	355,914
16 Parks and Recreation	0	0	92,768	(92,768)	217,818
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	355,476	(355,476)	877
19 Police	0	0	0	0	0
20 Housing	0	0	464,666	(464,666)	221,669
21 Fleet	0	0	427,450	(427,450)	1,171,150
22 Zoo	0	0	16,798	(16,798)	11,146
23 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,073,117</u>	<u>(4,073,117)</u>	<u>3,629,430</u>
24 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(3,970,293)	3,970,293	(3,269,245)
<b>OTHER FINANCING SOURCES (USES):</b>					
25 Transfers In	0	0	10,713,012	10,713,012	8,932,512
26 Transfers Out	0	0	0	0	(1,969,921)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	6,742,719	6,742,719	3,693,346
28 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
29 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$31,898,725</u>	<u>\$31,898,725</u>	<u>\$24,684,645</u>

Note 1: As of April 30, 2022, fund balance is composed of 243 projects utilizing full fund balance.

City of Little Rock, Arkansas  
Monthly Financial Report  
Franchise Fee Collection Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	\$217,000	\$217,000	\$211,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>217,000</u>	<u>217,000</u>	<u>211,000</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	217,000	217,000	211,000
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	217,000	217,000	211,000
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$216,999</u>	<u>\$216,999</u>	<u>\$210,999</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	873
3 Miscellaneous	0	0	33,557	33,557	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>33,557</u>	<u>33,557</u>	<u>873</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	1,923	(1,923)	27,232
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,923</u>	<u>(1,923)</u>	<u>27,232</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	31,635	31,635	(26,359)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	31,635	31,635	(26,359)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>140,802</u>	<u>140,802</u>	<u>37,447</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$172,437</u>	<u>\$172,437</u>	<u>\$11,088</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$6,798,160	\$2,266,053	\$2,573,425	\$307,372	\$2,778,545
2 Licenses and permits	19,000	6,333	0	(6,333)	0
3 Intergovernmental	16,368,600	5,456,200	5,475,909	19,709	5,238,856
4 Charges for services	34,500	11,500	0	(11,500)	14,981
5 Investment income	75,000	25,000	297,397	272,397	23,274
6 Miscellaneous	48,000	16,000	23,711	7,711	20,577
7 <b>TOTAL REVENUES</b>	<u>23,343,260</u>	<u>7,781,087</u>	<u>8,370,442</u>	<u>589,356</u>	<u>8,076,233</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	2,923,799	974,600	969,588	5,011	818,733
9 Operations Administration	652,372	217,457	166,414	51,044	158,657
10 Street & Drainage Maintenance	7,565,215	2,521,738	2,207,341	314,397	2,182,124
11 Storm Drainage Maintenance	1,222,573	407,524	301,256	106,269	294,970
12 Work Pool	127,591	42,530	24,867	17,663	36,030
13 Resource Control & Scheduling	475,594	158,531	110,600	47,932	121,069
14 Control Devices	911,496	303,832	346,043	(42,211)	277,361
15 Signals	1,036,000	345,333	253,978	91,355	347,909
16 Parking Meters	133,264	44,421	45,962	(1,541)	35,629
17 Civil Engineering	1,551,495	517,165	448,205	68,960	527,919
18 Traffic Engineering	3,434,354	1,144,785	1,038,296	106,489	1,033,773
19 Parking Enforcement	344,968	114,989	67,994	46,995	69,078
20 <b>TOTAL EXPENDITURES</b>	<u>20,378,721</u>	<u>6,792,907</u>	<u>5,980,545</u>	<u>812,362</u>	<u>5,903,252</u>
21 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	2,964,539	988,180	2,389,898	1,401,718	2,172,981
<b>OTHER FINANCING SOURCES (USES):</b>					
22 Carryover-Prior Year	0	0	0	0	82,456
23 Transfers In	284,000	94,667	284,000	189,333	467,700
24 Transfers Out	(2,729,717)	(909,906)	(2,729,717)	(1,819,811)	(2,270,467)
25 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	518,822	172,941	(55,819)	(228,760)	452,670
26 <b>BEGINNING FUND BALANCE</b>	<u>21,694,126</u>	<u>21,694,126</u>	<u>21,694,126</u>	<u>0</u>	<u>17,747,931</u>
27 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$22,212,948</u>	<u>\$21,867,067</u>	<u>\$21,638,307</u>	<u>(\$228,760)</u>	<u>\$18,200,601</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The April 30, 2022 fund balance in Fund 205 is \$4,982,270.

City of Little Rock, Arkansas  
Monthly Financial Report  
Street Fund Special Projects Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	102,417	102,417	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>102,417</u>	<u>102,417</u>	<u>0</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	1,777,986	(1,777,986)	1,463,902
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,777,986</u>	<u>(1,777,986)</u>	<u>1,463,902</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,675,569)	(1,675,569)	(1,463,902)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	2,225,000	2,225,000	1,792,750
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	549,431	549,431	328,848
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
12 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,982,270</u>	<u>\$4,982,270</u>	<u>\$3,253,697</u>

Note 1: As of April 30, 2022, special project commitments for 39 projects utilizing full fund balance.

City of Little Rock, Arkansas  
Monthly Financial Report  
Special Projects Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$67,013	\$67,013	\$36,073
2 Intergovernmental	0	0	207,194	207,194	35,146
3 Charges for services	0	0	399,510	399,510	134,738
4 Fines and fees	0	0	205,365	205,365	234,985
5 Interest income	0	0	42,723	42,723	2,648
6 Miscellaneous	0	0	443,698	443,698	381,529
7 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,365,504</u>	<u>1,365,504</u>	<u>825,119</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	73,026	(73,026)	33,403
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	164	(164)	0
12 District Court - Second Division (Traffic)	0	0	10,313	(10,313)	3,672
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	20,417	(20,417)	91,664
15 Human Resources	0	0	91,891	(91,891)	58,603
16 Information Technology	0	0	0	0	0
17 Planning	0	0	5,103	(5,103)	32,713
18 Fleet	0	0	477,975	(477,975)	92,803
19 Public Works	0	0	47,245	(47,245)	21,089
20 Parks and Recreation	0	0	527,742	(527,742)	194,623
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	352,451	(352,451)	124,617
23 Police	0	0	(3,451)	3,451	76,780
24 Housing	0	0	128,630	(128,630)	6,349
25 Zoo	0	0	5,330	(5,330)	3,218
26 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,736,836</u>	<u>(1,736,836)</u>	<u>739,534</u>
27 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(371,333)	(371,333)	85,585
<b>OTHER FINANCING SOURCES (USES):</b>					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	0
30 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(371,333)	(371,333)	85,585
31 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
32 <b>ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,662,759</u>	<u>\$3,662,759</u>	<u>\$4,146,859</u>

Note 1: Fund balance is comprised of 104 special projects with appropriations totaling \$5,968,090 and 13 special projects with negative balances of \$2,305,331.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Grant Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,328,484	\$1,328,484	\$1,724,301
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,650	2,650	1,359
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	4,189	4,189	110,738
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,335,322</u>	<u>1,335,322</u>	<u>1,836,397</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	125,843	(125,843)	4,644,374
7 Public Works	0	0	1,844,228	(1,844,228)	2,449,629
8 Parks & Recreation	0	0	88,843	(88,843)	168,569
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	727,699	(727,699)	514,236
12 Housing	0	0	19,632	(19,632)	20,867
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,806,245</u>	<u>(2,806,245)</u>	<u>7,797,674</u>
<b>13 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,470,923)	(1,470,923)	(5,961,277)
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
<b>16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,470,923)	(1,470,923)	(5,961,277)
<b>17 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
<b>18 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,453,148)</u>	<u>(\$1,453,148)</u>	<u>(\$5,945,135)</u>

Expenditures include:	
Expended	\$1,082,787
Encumbered	1,723,458
	<u>\$2,806,245</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
American Rescue Plan Act Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	1,731,948	\$1,731,948	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	16,661	16,661	0
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,748,608</u>	<u>1,748,608</u>	<u>0</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	2,952,218	(2,952,218)	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	108	(108)	0
12 Housing	0	0	3,500	(3,500)	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,413,837</u>	<u>(4,413,837)</u>	<u>0</u>
<b>13 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,665,229)	(2,665,229)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
<b>16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,665,229)	(2,665,229)	0
<b>17 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>57,214</u>	<u>57,214</u>	<u>0</u>
<b>18 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,608,015)</u>	<u>(\$2,608,015)</u>	<u>\$0</u>

Expenditures include:	
Expended	\$1,731,948
Encumbered	2,681,889
	<u>\$4,413,837</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$183,473	\$183,473	\$781,849
2 Interest income	0	0	56,189	56,189	3,901
3 Miscellaneous	0	0	6,222	6,222	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>245,884</u>	<u>245,884</u>	<u>785,750</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	87,111	(87,111)	585,822
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>87,111</u>	<u>(87,111)</u>	<u>585,822</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	158,772	158,772	199,928
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	158,772	158,772	199,928
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,652,083</u>	<u>\$3,652,083</u>	<u>\$3,276,868</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 Community Development Block Grant Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,194,364	\$1,194,364	\$773,074
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	3,074	3,074	19,371
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,197,438</u>	<u>1,197,438</u>	<u>792,445</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,159,768	(1,159,768)	2,347,629
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,159,768</u>	<u>(1,159,768)</u>	<u>2,347,629</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	37,669	37,669	(1,555,184)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	37,669	37,669	(1,555,184)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>878,306</u>	<u>878,306</u>	<u>856,884</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$915,975</u>	<u>\$915,975</u>	<u>(\$698,300)</u>

Expenditures include:	
Expended	\$983,389
Encumbered	176,379
	<u>\$1,159,768</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 HIPP Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$259,936	\$259,936	\$166,227
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	126,025	126,025	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>385,961</u>	<u>385,961</u>	<u>166,227</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	919,216	(919,216)	395,821
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>919,216</u>	<u>(919,216)</u>	<u>395,821</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(533,255)	(533,255)	\$ (229,595)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(533,255)	(533,255)	(229,595)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>1,659,005</u>	<u>1,659,005</u>	<u>1,479,520</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,125,750</u>	<u>\$1,125,750</u>	<u>\$1,249,926</u>

Expenditures include:	
Expended	\$455,213
Encumbered	<u>464,004</u>
	<u>\$919,216</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
NHSP Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	32,073	32,073	60,034
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>32,073</u>	<u>32,073</u>	<u>60,034</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	39,500	(39,500)	7,615
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>39,500</u>	<u>(39,500)</u>	<u>7,615</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,427)	(7,427)	52,419
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(7,427)</u>	<u>(7,427)</u>	<u>52,419</u>
13 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>17,779</u>	<u>17,170</u>
14 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,352</u>	<u>\$10,352</u>	<u>\$69,589</u>

Expenditures include:	
Expended	\$32,100
Encumbered	7,400
	<u>\$39,500</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Short Term Capital Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	40,942	40,942	3,003
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>40,942</u>	<u>40,942</u>	<u>3,003</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	49	(49)	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	71,115	(71,115)	0
8 Fire	0	0	628,890	(628,890)	609,880
9 Police	0	0	487,305	(487,305)	1,088,051
10 Fleet	0	0	0	0	0
11 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,187,359</u>	<u>(1,187,359)</u>	<u>1,697,931</u>
12 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,146,417)	(1,146,417)	(1,694,928)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(1,146,417)	(1,146,417)	(1,694,928)
16 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
17 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,926,374</u>	<u>\$1,926,374</u>	<u>\$657,984</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2012-2021 Capital Project Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$7,278,855
2 Interest income	0	0	507,591	507,591	44,922
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>507,591</u>	<u>507,591</u>	<u>7,323,777</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	1,399,936	(1,399,936)	3,987,293
6 Housing	0	0	0	0	0
7 Public Works	0	0	3,282,158	(3,282,158)	979,657
8 Parks and Recreation	0	0	814,544	(814,544)	887,688
9 Fire	0	0	0	0	199,847
10 Police	0	0	2,060,640	(2,060,640)	7,006,041
11 Fleet	0	0	8,152	(8,152)	173,905
12 Zoo	0	0	302,778	(302,778)	199,142
13 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,868,209</u>	<u>(7,868,209)</u>	<u>13,433,573</u>
14 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(7,360,617)	(7,360,617)	(6,109,796)
<b>OTHER FINANCING SOURCES (USES):</b>					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	(318,220)
18 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(7,360,617)	(7,360,617)	(6,428,016)
19 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
20 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$34,917,456</u>	<u>\$34,917,456</u>	<u>\$29,978,763</u>

Expenditures include:	
Expended	\$2,109,157
Encumbered	<u>5,759,052</u>
Total	<u>\$7,868,209</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2015 Library Improvement Bond  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$3,189	\$3,189	\$325
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,189</u>	<u>3,189</u>	<u>325</u>
<b>EXPENDITURES:</b>					
4 General Government	0	0	0	0	58,872
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,872</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	3,189	3,189	(58,547)
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	3,189	3,189	(58,547)
14 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>283,427</u>	<u>283,427</u>	<u>404,486</u>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$286,616</u>	<u>\$286,616</u>	<u>\$345,939</u>

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

City of Little Rock, Arkansas  
Monthly Financial Report  
2018 Capital Improvement Bonds  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$1,202	\$1,202	\$516
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(88,444)</u>
<b>3 TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,202</u>	<u>1,202</u>	<u>(87,928)</u>
<b>EXPENDITURES:</b>					
4 Public Works	<u>0</u>	<u>0</u>	<u>7,242,214</u>	<u>(7,242,214)</u>	<u>13,662,989</u>
<b>5 TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,242,214</u>	<u>(7,242,214)</u>	<u>13,662,989</u>
<b>6 REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>(7,241,012)</u>	<u>(7,241,012)</u>	<u>(13,750,917)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 13 EXPENDITURES AND OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(7,241,012)</u>	<u>(7,241,012)</u>	<u>(13,750,917)</u>
<b>14 BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>11,099,738</u>	<u>11,099,738</u>	<u>23,819,367</u>
<b>15 ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,858,726</u>	<u>\$3,858,726</u>	<u>\$10,068,450</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of April 30, 2022, the fund balance has been allocated to 40 special projects.

City of Little Rock, Arkansas  
 Monthly Financial Report  
 TIF - Port Authority Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$6,108
2 Interest income	0	0	2,962	2,962	283
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,962</u>	<u>2,962</u>	<u>6,391</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	0	0	300,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	2,962	2,962	(293,609)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	2,962	2,962	(293,609)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>236,936</u>	<u>236,936</u>	<u>220,217</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$239,898</u>	<u>\$239,898</u>	<u>(\$73,392)</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2018 Hotel Gross Receipts Tax  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$124	\$124	\$12
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>124</u>	<u>124</u>	<u>12</u>
<b>EXPENDITURES:</b>					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	124	124	12
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	124	124	12
15 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>9,527</u>	<u>9,527</u>	<u>9,577</u>
16 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$9,651</u>	<u>\$9,651</u>	<u>\$9,589</u>

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

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2015 Library Improvement Bonds Debt Service Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$1,604,702	\$1,604,702	\$1,737,213
2 Interest Income	0	0	190	190	1,901
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,604,892</u>	<u>1,604,892</u>	<u>1,739,113</u>
<b>EXPENDITURES:</b>					
4 Debt Service	0	0	3,840,869	(3,840,869)	3,866,788
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,840,869</u>	<u>(3,840,869)</u>	<u>3,866,788</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,235,977)	(2,235,977)	(2,127,674)
<b>OTHER FINANCING SOURCES (USES):</b>					
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 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,235,977)	(2,235,977)	(2,127,674)
11 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,228,938</u>	<u>4,228,938</u>	<u>4,210,609</u>
12 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,992,961</u>	<u>\$1,992,961</u>	<u>\$2,082,935</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2013 & 2018 Capital Improvement Bonds Debt Service Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$5,349,070	\$5,349,070	\$5,790,721
2 Interest Income	0	0	2,391	2,391	897
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>5,351,461</u>	<u>5,351,461</u>	<u>5,791,619</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	13,924,000	(13,924,000)	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,924,000</u>	<u>(13,924,000)</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(8,572,539)	(8,572,539)	5,791,619
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(8,572,539)	(8,572,539)	5,791,619
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>14,601,542</u>	<u>14,601,542</u>	<u>14,469,750</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,029,003</u>	<u>\$6,029,003</u>	<u>\$20,261,369</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Capital Improvement Refunding Revenue Bond  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$746,060	\$746,060	\$751,136
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	222	222	126
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>746,282</u>	<u>746,282</u>	<u>751,262</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	277,575	(277,575)	0
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>277,575</u>	<u>(277,575)</u>	<u>0</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	468,707	468,707	751,262
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	468,707	468,707	751,262
17 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>16,570</u>	<u>16,570</u>	<u>19,334</u>
18 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$485,277</u>	<u>\$485,277</u>	<u>\$770,596</u>

City of Little Rock, Arkansas  
 Monthly Financial Report  
 2014 TIF #1 Capital Improvement Bonds Debt Service Fund  
 For the Period Ended April 30, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$16,245	\$16,245	\$292,937
2 Interest Income	0	0	290	290	34
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>16,535</u>	<u>16,535</u>	<u>292,971</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	142,350	(142,350)	611,050
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>142,350</u>	<u>(142,350)</u>	<u>611,050</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(125,815)	(125,815)	(318,079)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(125,815)	(125,815)	(318,079)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>423,938</u>	<u>423,938</u>	<u>881,442</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$298,123</u>	<u>\$298,123</u>	<u>\$563,363</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
2017 Library Refunding Bond Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$1,604,702	\$1,604,702	\$1,737,213
2 Interest income	0	0	3,101	3,101	386
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,607,803</u>	<u>1,607,803</u>	<u>1,737,598</u>
<b>EXPENDITURES:</b>					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,074,225	(4,074,225)	4,155,919
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>4,074,225</u>	<u>(4,074,225)</u>	<u>4,155,919</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,466,422)	(2,466,422)	(2,418,320)
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(2,466,422)	(2,466,422)	(2,418,320)
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>4,494,002</u>	<u>4,494,002</u>	<u>4,511,146</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$2,027,580</u>	<u>\$2,027,580</u>	<u>\$2,092,826</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 30, 2022.

City of Little Rock, Arkansas  
Monthly Financial Report  
Hotel Tax Revenue  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$747,911	\$747,911	\$465,599
2 Interest Income	0	0	240	240	90
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>748,151</u>	<u>748,151</u>	<u>465,689</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	0	0	0
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	748,151	748,151	465,689
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	748,151	748,151	465,689
12 <b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
13 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,533,360</u>	<u>\$1,533,360</u>	<u>\$820,876</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Fleet Services Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$14,912,937	\$4,970,979	\$3,974,705	(\$996,274)	\$4,118,611
2 Interest Income	7,150	2,383	22,240	19,857	1,988
3 <b>TOTAL OPERATING REVENUES</b>	<u>14,920,087</u>	<u>4,973,362</u>	<u>3,996,946</u>	<u>(976,417)</u>	<u>4,120,599</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel services	4,336,951	1,445,650	1,185,462	260,188	1,133,519
5 Supplies and materials	5,427,760	1,809,253	1,356,261	452,992	1,187,284
6 Services and other expenses	3,588,591	1,196,197	717,455	478,742	875,414
7 Repairs and maintenance	1,194,585	398,195	168,905	229,290	353,726
8 Depreciation and amortization	372,200	124,067	94,339	29,728	124,874
9 <b>TOTAL OPERATING EXPENSES</b>	<u>14,920,087</u>	<u>4,973,362</u>	<u>3,522,423</u>	<u>1,450,940</u>	<u>3,674,818</u>
10 <b>OPERATING INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>474,523</u>	<u>474,523</u>	<u>445,781</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
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 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>474,523</u>	<u>474,523</u>	<u>445,781</u>
<b>OPERATING TRANSFERS:</b>					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(738,000)
17 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>474,523</u>	<u>474,523</u>	<u>(292,219)</u>
18 <b>BEGINNING NET POSITION</b>	<u>4,349,179</u>	<u>4,349,179</u>	<u>4,349,179</u>	<u>0</u>	<u>5,732,526</u>
19 <b>ENDING NET POSITION</b>	<u>\$4,349,179</u>	<u>\$4,349,179</u>	<u>\$4,823,702</u>	<u>\$474,523</u>	<u>\$5,440,307</u>

Analysis of Net Position

Cash	\$1,484,651
Receivable	6,569
Inventory	481,628
Capital Assets, net	2,962,287
Other Assets	589,862
Deferred Outflows	226,491
Liabilities	(577,253)
Deferred Inflows	(350,532)
<b>Net Position</b>	<u>\$4,823,702</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Vehicle Storage Facility Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$10,850	\$3,617	\$7,850	\$4,233	\$9,870
2 Charges for services	1,884,100	628,033	732,616	104,582	671,498
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>1,894,950</u>	<u>631,650</u>	<u>740,466</u>	<u>108,816</u>	<u>681,368</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	868,960	289,653	210,516	79,138	241,939
6 Supplies and materials	56,362	18,787	13,106	5,682	12,661
7 Services and other expenses	777,173	259,058	204,233	54,824	184,952
8 Repairs and maintenance	68,155	22,718	7,643	15,076	7,253
9 Depreciation and amortization	15,900	5,300	4,145	1,155	5,310
10 Refunds	0	0	253	(253)	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>1,786,550</u>	<u>595,517</u>	<u>439,895</u>	<u>155,875</u>	<u>452,116</u>
12 <b>OPERATING INCOME/(LOSS)</b>	<u>108,400</u>	<u>36,133</u>	<u>300,571</u>	<u>264,690</u>	<u>229,253</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	1,200	400	13,982	13,582	689
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	(9)
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>109,600</u>	<u>36,533</u>	<u>314,553</u>	<u>278,272</u>	<u>229,932</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	5,887
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>109,600</u>	<u>36,533</u>	<u>314,553</u>	<u>278,272</u>	<u>235,819</u>
20 <b>BEGINNING NET POSITION</b>	<u>776,447</u>	<u>776,447</u>	<u>776,447</u>	<u>0</u>	<u>243,907</u>
21 <b>ENDING NET POSITION</b>	<u>\$886,047</u>	<u>\$812,980</u>	<u>\$1,091,000</u>	<u>\$278,272</u>	<u>\$479,726</u>

Analysis of Net Position	
Cash	\$1,443,767
Receivable	0
Inventory	0
Capital Assets, net	27,389
Other Assets	0
Deferred Outflows	37,749
Liabilities	(359,484)
Deferred Inflows	(58,421)
<b>Net Position</b>	<u>\$1,091,000</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Waste Disposal Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$23,644,600	\$7,881,533	\$8,196,124	\$314,591	\$7,692,268
2 Other	0	0	675	675	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>23,644,600</u>	<u>7,881,533</u>	<u>8,196,799</u>	<u>315,266</u>	<u>7,692,268</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	7,973,857	2,657,952	2,547,096	110,856	2,474,329
5 Supplies and materials	1,291,396	430,465	439,927	(9,462)	239,477
6 Services and other expenses	4,864,291	1,621,430	1,383,041	238,389	1,155,776
7 Repairs and maintenance	4,126,969	1,375,656	940,184	435,472	1,227,001
8 Closure & Postclosure Costs	474,500	158,167	198,895	(40,728)	121,572
9 Depreciation and amortization	3,214,600	1,071,533	986,505	85,029	1,282,877
10 <b>TOTAL OPERATING EXPENSES</b>	<u>21,945,613</u>	<u>7,315,204</u>	<u>6,495,647</u>	<u>819,557</u>	<u>6,501,033</u>
11 <b>OPERATING INCOME/(LOSS)</b>	<u>1,698,987</u>	<u>566,329</u>	<u>1,701,152</u>	<u>1,134,823</u>	<u>1,191,234</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	30,000	10,000	121,177	111,177	7,692
13 Interest expense	(8,943)	(2,981)	(8,787)	(5,806)	(14,687)
14 Gain (loss) on disposal of fixed assets	0	0	245,140	245,140	0
15 Other, net	102,500	34,167	150,855	116,689	48,964
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,822,544</u>	<u>607,515</u>	<u>2,209,537</u>	<u>1,602,023</u>	<u>1,233,203</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(607,515)	(1,822,544)	(1,215,029)	(2,006,244)
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>386,993</u>	<u>386,993</u>	<u>(717,445)</u>
20 <b>BEGINNING NET POSITION</b>	<u>26,365,980</u>	<u>26,365,980</u>	<u>26,365,980</u>	<u>0</u>	<u>24,814,406</u>
21 <b>ENDING NET POSITION</b>	<u>\$26,365,980</u>	<u>\$26,365,980</u>	<u>\$26,752,973</u>	<u>\$386,993</u>	<u>\$24,096,961</u>

Analysis of Net Position

Cash	
Operating	\$6,904,345
Debt Reserve	452,394
Receivable	3,933,708
Inventory	-
Capital Assets, net	24,048,516
Other Assets	62,010
Deferred Outflows	301,988
Liabilities	(8,482,611)
Deferred Inflows	(467,377)
<b>Net Position</b>	<u><u>\$26,752,973</u></u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Rivermarket Garage Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2021 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$851,733	\$283,911	\$268,394	(\$15,517)	\$224,284
2 RiverMarket Parking	714,099	238,033	212,779	(25,254)	243,835
3 Business Licenses	253,000	84,333	287,221	202,888	253,163
4 Street Repairs	400,000	133,333	74,806	(58,528)	69,205
5 Parking Meters	299,000	99,667	143,490	43,824	68,170
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>2,517,832</u>	<u>839,277</u>	<u>986,690</u>	<u>147,412</u>	<u>858,655</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	543,000	181,000	163,420	17,580	143,756
9 Supplies and materials	33,500	11,167	16,095	(4,928)	158,150
10 Repairs and maintenance	44,000	14,667	39,775	(25,108)	0
11 Services and other expenses	658,128	219,376	116,657	102,719	0
12 Depreciation and amortization	220,200	73,400	73,395	5	77,986
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,498,828</u>	<u>499,609</u>	<u>409,342</u>	<u>90,267</u>	<u>379,892</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,019,004</u>	<u>339,668</u>	<u>577,348</u>	<u>237,680</u>	<u>478,763</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	9,100	3,033	33,913	30,880	3,221
16 Debt Service	(29,326)	(9,775)	(8,942)	833	(9,942)
17 Interest expense	(254,900)	(84,967)	(90,284)	(5,317)	(100,717)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	20
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>743,878</u>	<u>247,959</u>	<u>512,035</u>	<u>264,076</u>	<u>371,346</u>
<b>OPERATING TRANSFERS:</b>					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
<b>23 NET INCOME/(LOSS)</b>	<u>743,878</u>	<u>247,959</u>	<u>512,035</u>	<u>264,076</u>	<u>371,346</u>
<b>24 BEGINNING NET POSITION</b>	<u>4,597,654</u>	<u>4,597,654</u>	<u>4,597,654</u>	<u>0</u>	<u>3,930,478</u>
<b>25 ENDING NET POSITION</b>	<u>\$5,341,532</u>	<u>\$4,845,613</u>	<u>\$5,109,689</u>	<u>\$264,076</u>	<u>\$4,301,824</u>

Analysis of Net Position

Cash	
Operating	\$3,010,494
Debt Reserve	1,746,869
Receivable	302,328
Inventory	
Capital Assets, net	5,376,929
Other Assets	149,780
Liabilities	<u>(5,476,711)</u>
Net Position	<u>\$5,109,689</u>

City of Little Rock, Arkansas  
Monthly Financial Report  
Police Pension and Relief Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	0	0	0	0	0
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	0	0	0
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	0	0	0	0	0
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,196,537</u>	<u>1,196,537</u>	<u>742,107</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,196,537</u>	<u>\$1,196,537</u>	<u>\$742,107</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	0	0	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OPERATING TRANSFERS:</b>					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
Transfer of assets to LOPFI	0	0	0	0	0
19 <b>NET INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>1,207,764</u>	<u>1,207,764</u>	<u>753,334</u>
21 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,207,764</u>	<u>\$1,207,764</u>	<u>\$753,334</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	<b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(1,237,275)	394,005
7	Realized gain (loss) on the sale of investments	0	0	173,638	315,365
8	Interest and dividends	0	0	84,842	55,263
9		<u>0</u>	<u>0</u>	<u>(978,795)</u>	<u>764,633</u>
10	Less investment expense	0	0	(17,172)	(6,720)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(995,966)</u>	<u>757,913</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(995,966)</u>	<u>757,913</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	530,104	560,336
14	Administrative expenses	0	0	13,135	21,433
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>543,239</u>	<u>581,769</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(1,539,205)</u>	<u>176,144</u>
17	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>13,280,624</u>	<u>13,280,624</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,741,419</u>	<u>\$11,741,419</u>
		<u>\$0</u>	<u>\$0</u>	<u>\$11,741,419</u>	<u>\$12,679,348</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 30, 2022.

City of Little Rock, Arkansas  
Monthly Financial Report  
Non-Uniform Defined Contribution Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$6,231	\$6,231	\$35,664
2 Plan members	0	0	2,429	2,429	18,396
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>8,659</u>	<u>8,659</u>	<u>54,060</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,393,660)	(1,393,660)	55,766
7 Realized gain (loss) on the sale of investments	0	0	414,567	414,567	713,054
8 Interest and dividends	0	0	68,298	68,298	50,967
9	<u>0</u>	<u>0</u>	<u>(910,795)</u>	<u>(910,795)</u>	<u>819,786</u>
10 Less investment expense	0	0	(10,064)	(10,064)	(8,277)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(920,859)</u>	<u>(920,859)</u>	<u>811,510</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(912,200)</u>	<u>(912,200)</u>	<u>865,570</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	518,616	(518,616)	1,265,624
14 Administrative expenses	0	0	9,923	(9,923)	22,755
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>528,540</u>	<u>(528,540)</u>	<u>1,288,378</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(1,440,739)</u>	<u>(1,440,739)</u>	<u>(422,809)</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>12,762,436</u>	<u>12,762,436</u>	<u>13,592,499</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$11,321,697</u>	<u>\$11,321,697</u>	<u>\$13,169,690</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$37,400	\$37,400	\$101,490
2 Plan members	0	0	222,111	222,111	35,707
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>259,511</u>	<u>259,511</u>	<u>137,197</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(519,804)	(519,804)	260,144
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>(519,804)</u>	<u>(519,804)</u>	<u>260,144</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(519,804)</u>	<u>(519,804)</u>	<u>260,144</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(260,293)</u>	<u>(260,293)</u>	<u>397,342</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	122,642	(122,642)	110,003
14 Administrative expenses	0	0	0	0	0
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>122,642</u>	<u>(122,642)</u>	<u>110,003</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(382,935)</u>	<u>(382,935)</u>	<u>287,338</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>8,982,278</u>	<u>8,982,278</u>	<u>9,569,740</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,599,343</u>	<u>\$8,599,343</u>	<u>\$9,857,078</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$1,498,090	\$1,498,090	\$1,377,433
2 Plan members	0	0	748,783	748,783	688,845
3 Participant Directed Transfer	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>2,246,873</u>	<u>2,246,873</u>	<u>2,066,278</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(9,734,638)	(9,734,638)	3,234,136
8 Realized gain (loss) on the sale of investments	0	0	1,582,710	1,582,710	711,445
9 Interest and dividends	0	0	499,236	499,236	327,434
10	<u>0</u>	<u>0</u>	<u>(7,652,691)</u>	<u>(7,652,691)</u>	<u>4,273,014</u>
11 Less investment expense	0	0	(60,731)	(60,731)	(44,753)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(7,713,422)</u>	<u>(7,713,422)</u>	<u>4,228,261</u>
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(5,466,549)</u>	<u>(5,466,549)</u>	<u>6,294,539</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	751,104	(751,104)	640,932
15 Administrative expenses	0	0	192,840	(192,840)	171,955
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>943,944</u>	<u>(943,944)</u>	<u>812,887</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(6,410,493)</u>	<u>(6,410,493)</u>	<u>5,481,652</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>93,660,122</u>	<u>93,660,122</u>	<u>80,695,466</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$87,249,629</u>	<u>\$87,249,629</u>	<u>\$86,177,118</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 April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,096,629)	(1,096,629)	293,755
7 Realized gain (loss) on the sale of investments	0	0	132,432	132,432	2,853
8 Interest and dividends	0	0	42,287	42,287	29,895
9	<u>0</u>	<u>0</u>	<u>(921,909)</u>	<u>(921,909)</u>	<u>326,503</u>
10 Less investment expense	0	0	(46,976)	(46,976)	(41,190)
11 Net investment income (loss)	0	0	(968,885)	(968,885)	285,313
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(968,885)</u>	<u>(968,885)</u>	<u>285,313</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(968,885)</u>	<u>(968,885)</u>	<u>285,313</u>
17 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>9,724,152</u>	<u>9,724,152</u>	<u>8,407,217</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,755,267</u>	<u>\$8,755,267</u>	<u>\$8,692,530</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 30, 2022.

City of Little Rock, Arkansas  
Monthly Financial Report  
Courts Trust Fund  
For the Period Ended April 30, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	845,113	845,113	867,332
4 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>845,113</u>	<u>845,113</u>	<u>867,332</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	542	542	994
8	<u>0</u>	<u>0</u>	<u>542</u>	<u>542</u>	<u>994</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>542</u>	<u>542</u>	<u>994</u>
11 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>845,655</u>	<u>845,655</u>	<u>868,326</u>
<b>DEDUCTIONS:</b>					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	845,655	(845,655)	868,326
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>845,655</u>	<u>(845,655)</u>	<u>868,326</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<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 August 30, 2022.

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended April 30, 2022

<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	\$782,495	\$10,315,229	\$3,913,022	\$33,788,136			\$48,798,882	\$2,227,640
108 General - Special Projects				682,306			682,306	1,610,937
110 Seized Money			424,805				424,805	1,923
140 Franchise Fee Collection							0	0
200 Street				6,378,876			6,378,876	177,044
205 Street - Special Projects							0	1,276,125
210 Special Projects				6,848			6,848	795,613
220 911	766,345						766,345	3,621
230 CDBG							0	176,379
240 HIPP							0	464,004
250 NHSP							0	7,400
270 Grants	50,106			2,009,728			2,059,834	1,723,458
271 American Rescue Plan Act				13,033,030			13,033,030	2,681,889
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	493,711
326 2012-2021 Capital Project Fund							0	5,759,052
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	5,206,902
352 TIF - Port Authority				130,652			130,652	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				4,021,962			4,021,962	0
530 2013 Improvement Bonds Debt Service Fund				13,409,738			13,409,738	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,101,352			1,101,352	0
560 2017 Library Refunding Bond Fund				4,021,962			4,021,962	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254				350,532	927,786	0
601 Vehicle Storage Facility	6,131	92,103		261,249		58,421	417,905	0
603 Waste Disposal	19,319	689,591	7,773,699		467,377	-	8,949,986	0
612 Rivermarket Garage Fund	180,439		223,394	2,878		5,070,000	5,476,711	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan	7,000						7,000	0
850 Courts	34,419		199,039				233,458	0
940 Accounts Payable Clearing Fund	34,878						34,878	0
Totals	<u>\$1,881,133</u>	<u>\$11,674,178</u>	<u>\$12,533,958</u>	<u>\$78,848,717</u>	<u>\$876,330</u>	<u>\$5,070,000</u>	<u>\$110,884,317</u>	<u>\$22,605,699</u>

**SUMMARY OF BOND INDEBTEDNESS  
For the Period Ended April 30, 2022**

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2021</u>	<u>BONDS ISSUED 2022</u>	<u>PRINCIPAL PAID IN 2022</u>	<u>BONDS RETIRED 2022</u>	<u>PRINCIPAL BALANCE AT 4/30/2022</u>	<u>INTEREST PAID IN 2022</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,245,000	\$0	\$0	\$105,000	\$1,140,000	\$37,350
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	22,850,000	-	1,390,000	2,100,000	19,360,000	350,869
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	5,200,000	-	1,735,000	2,245,000	1,220,000	94,225
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	14,460,000	-	4,290,000	9,335,000	835,000	299,000
<b><u>REVENUE BONDS</u></b>										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,070,000	-	-	-	5,070,000	134,036
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	325,000	-	325,000	-	-	3,115
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	14,255,000	-	-	-	14,255,000	277,575
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	31,010,000	-	-	-	31,010,000	-
<b><u>TEMPORARY NOTE</u></b>										
2017 Temporary Note	Signature Public Funding	5,250,000	8/8/2022	1.81%	1,088,035	-	-	-	1,088,035	-
2019 Temporary Note	Centennial Bank	5,650,000	8/24/2024	2.25%	3,465,312	-	-	-	3,465,312	-
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	10/17/2026	0.84%	5,925,000	-	-	-	5,925,000	-
<b><u>CAPITAL LEASE OBLIGATIONS</u></b>										
2019 Vehicle Lease	Enterprise Lease Management	2,924,374			1,963,720	-	147,086	-	1,816,634	27,836
2020 Vehicle Lease	Enterprise Lease Management	1,309,435			968,880	-	64,244	-	904,636	13,204
2021 Vehicle Lease	Enterprise Lease Management	1,857,413			1,661,181	-	131,312	-	1,529,869	18,237
<b>Grand Total</b>		<b><u>\$187,251,222</u></b>			<b><u>\$109,487,128</u></b>	<b><u>\$0</u></b>	<b><u>\$8,082,642</u></b>	<b><u>\$13,785,000</u></b>	<b><u>\$87,619,486</u></b>	<b><u>\$1,255,447</u></b>

City of Little Rock, Arkansas  
Monthly Financial Report  
Definitions  
For the Period Ended April 30, 2022  
(Unaudited)

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

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

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

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

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

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

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

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