

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>REVENUES:</b>					
1 General property taxes	\$32,755,075	\$21,836,717	\$18,695,421	(\$3,141,296)	\$19,096,049
2 Sales taxes	127,616,490	85,077,660	86,458,663	1,381,003	81,916,004
3 Licenses and permits	12,823,300	8,548,867	10,874,232	2,325,365	10,451,017
4 Intergovernmental	13,349,849	8,899,899	13,349,849	4,449,950	11,120,576
5 Charges for services	11,298,254	7,532,169	8,172,474	640,304	7,633,471
6 Fines and fees	1,549,700	1,033,133	1,003,735	(29,398)	1,019,221
7 Utility franchise fees	31,765,617	21,177,078	21,155,210	(21,868)	19,367,598
8 Investment income	346,500	231,000	709,369	478,369	120,042
9 Miscellaneous	918,925	612,617	740,884	128,267	667,065
10 <b>TOTAL REVENUES</b>	<u>232,423,710</u>	<u>154,949,140</u>	<u>161,159,838</u>	<u>6,210,698</u>	<u>151,391,043</u>
<b>EXPENDITURES:</b>					
GENERAL GOVERNMENT:					
11 Executive Administration	30,078,741	20,052,494	15,369,571	4,682,923	15,124,442
12 Board of Directors	344,674	229,783	214,460	15,323	208,099
13 Community Programs	303,273	202,182	205,743	(3,561)	292,695
14 City Attorney	1,944,520	1,296,347	1,185,505	110,842	1,035,736
15 District Court - First Division (Criminal)	1,381,775	921,183	849,309	71,874	779,261
16 District Court - Third Division (Environmental)	572,087	381,391	374,429	6,962	336,438
17 District Court - Second Division (Traffic)	1,287,362	858,241	829,219	29,023	816,348
18 Finance	4,191,829	2,794,553	2,662,782	131,771	2,467,502
19 Human Resources	2,113,007	1,408,671	1,401,420	7,252	1,305,680
20 Information Technology	6,260,990	4,173,993	3,669,874	504,119	3,503,954
21 Planning and Development	3,042,132	2,028,088	1,938,909	89,179	1,517,717
22 <b>TOTAL GENERAL GOVERNMENT</b>	<u>51,520,390</u>	<u>34,346,927</u>	<u>28,701,220</u>	<u>5,645,706</u>	<u>27,387,874</u>
23 PUBLIC WORKS	1,140,674	760,449	706,333	54,116	629,628
24 PARKS & RECREATION	10,206,285	6,804,190	6,735,303	68,887	6,042,278
25 RIVERMARKET	1,157,413	771,609	709,816	61,793	593,266
26 GOLF	1,616,382	1,077,588	1,134,284	(56,696)	1,212,397
27 JIM DAILEY FITNESS & AQUATICS	818,822	545,881	564,660	(18,778)	500,848
28 ZOO	6,837,258	4,558,172	5,169,854	(611,682)	4,396,507
29 FIRE	56,289,024	37,526,016	38,486,141	(960,125)	38,338,453
30 POLICE	78,171,731	52,114,487	52,280,459	(165,971)	51,106,321
31 911 OPERATIONS	4,234,925	2,823,283	2,605,110	218,174	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,756,771	3,837,847	3,671,074	166,774	3,203,607
33 DEBT SERVICE:					
34 Principal	3,382,819	2,255,213	3,382,818	(1,127,606)	3,106,093
35 Interest	147,433	98,289	147,433	(49,144)	156,235
36 Agent Fees	0	0	0	0	0
37 VACANCY SAVINGS	0	0	0	0	0
38 <b>TOTAL EXPENDITURES</b>	<u>221,279,927</u>	<u>147,519,951</u>	<u>144,294,504</u>	<u>3,225,447</u>	<u>136,673,507</u>
39 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>11,143,783</u>	<u>7,429,189</u>	<u>16,865,334</u>	<u>9,436,145</u>	<u>14,717,536</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,174,761	1,449,841	2,099,761	649,920	2,709,201
42 TRANSFERS OUT	(19,833,903)	(13,222,602)	(11,327,712)	1,894,890	(9,125,012)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)</b>					
43 <b>EXPENDITURES AND OTHER FINANCING USES</b>	<u>(6,515,359)</u>	<u>(4,343,573)</u>	<u>7,637,383</u>	<u>11,980,955</u>	<u>10,127,707</u>
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>\$30,076,527</u>	<u>\$32,248,313</u>	<u>\$44,229,269</u>	<u>\$11,980,955</u>	<u>\$37,157,746</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,647,753.

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 August 31, 2022 fund balance in Fund 108 is \$27,033,230.  
The August 31, 2022 fund balance in Fund 110 is \$356,085.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$75,791	\$75,791	\$107,863
2 Fines and fees	0	0	36,143	36,143	23,487
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	134,784	134,784	399,134
6 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>246,717</u>	<u>246,717</u>	<u>530,484</u>
<b>EXPENDITURES:</b>					
7 Executive Administration	0	0	1,814,849	(1,814,849)	1,956,581
8 City Attorney	0	0	1,329	(1,329)	1,007
9 Finance	0	0	100,214	(100,214)	38,745
10 Information Technology	0	0	359,837	(359,837)	105,871
12 Human Resources	0	0	39,960	(39,960)	26,679
13 Planning	0	0	141,285	(141,285)	10,000
14 Community Programs	0	0	3,090,470	(3,090,470)	1,381,049
15 Public Works	0	0	633,950	(633,950)	723,295
16 Parks and Recreation	0	0	378,151	(378,151)	497,371
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	679,165	(679,165)	226,542
19 Police	0	0	652,432	(652,432)	0
20 Housing	0	0	856,181	(856,181)	445,517
21 Fleet	0	0	860,947	(860,947)	2,057,776
22 Zoo	0	0	31,935	(31,935)	65,924
23 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>9,640,705</u>	<u>(9,640,705)</u>	<u>7,536,357</u>
24 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(9,393,988)	9,393,988	(7,005,873)
<b>OTHER FINANCING SOURCES (USES):</b>					
25 Transfers In	0	0	11,271,212	11,271,212	9,806,512
26 Transfers Out	0	0	0	0	(1,969,921)
27 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,877,224	1,877,224	830,718
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>\$27,033,230</u>	<u>\$27,033,230</u>	<u>\$21,822,017</u>

Note 1: As of August 31, 2022, fund balance is composed of 269 projects utilizing full fund balance.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Utility franchise fees	\$0	\$0	\$547,000	\$547,000	\$424,200
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>547,000</u>	<u>547,000</u>	<u>424,200</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	547,000	547,000	424,200
<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	547,000	547,000	424,200
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>\$546,999</u>	<u>\$546,999</u>	<u>\$424,199</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,036	1,036	1,832
3 Miscellaneous	0	0	216,170	216,170	3,523
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>217,206</u>	<u>217,206</u>	<u>5,355</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	215,283	215,283	(21,877)
<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	215,283	215,283	(21,877)
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>\$356,085</u>	<u>\$356,085</u>	<u>\$15,570</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Aug 31, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 General property taxes	\$6,745,860	\$4,497,240	\$3,865,474	(\$631,767)	\$3,944,848
2 Licenses and permits	19,000	12,667	19,790	7,123	18,990
3 Intergovernmental	16,968,600	11,312,400	11,564,641	252,241	10,849,434
4 Charges for services	34,500	23,000	22,730	(270)	23,496
5 Investment income	155,500	103,667	378,985	275,319	63,185
6 Miscellaneous	48,000	32,000	34,574	2,574	34,074
7 <b>TOTAL REVENUES</b>	<u>23,971,460</u>	<u>15,980,973</u>	<u>15,886,193</u>	<u>(94,780)</u>	<u>14,934,026</u>
<b>EXPENDITURES:</b>					
Public Works:					
8 General Administration	2,923,799	1,949,199	1,806,919	142,280	1,672,537
9 Operations Administration	653,383	435,589	359,763	75,826	330,896
10 Street & Drainage Maintenance	7,818,138	5,212,092	4,744,940	467,152	4,106,461
11 Storm Drainage Maintenance	1,273,501	849,001	642,752	206,249	594,930
12 Work Pool	131,077	87,385	49,891	37,494	71,474
13 Resource Control & Scheduling	479,223	319,482	234,952	84,530	254,146
14 Control Devices	928,402	618,935	629,204	(10,270)	580,369
15 Signals	1,052,395	701,597	544,427	157,169	679,500
16 Parking Meters	134,555	89,703	88,647	1,056	79,363
17 Civil Engineering	1,556,495	1,037,663	859,552	178,111	971,112
18 Traffic Engineering	3,435,997	2,290,665	2,142,284	148,381	2,074,499
19 Parking Enforcement	345,462	230,308	137,171	93,137	134,380
20 <b>TOTAL EXPENDITURES</b>	<u>20,732,427</u>	<u>13,821,618</u>	<u>12,240,502</u>	<u>1,581,116</u>	<u>11,549,665</u>
21 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,239,033	2,159,355	3,645,691	1,486,336	3,384,361
<b>OTHER FINANCING SOURCES (USES):</b>					
22 Carryover-Prior Year	0	0	0	0	82,456
23 Transfers In	284,000	189,333	284,000	94,667	467,700
24 Transfers Out	(3,080,677)	(2,053,785)	(2,729,717)	(675,932)	(2,765,467)
25 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	442,356	294,904	1,199,974	905,070	1,169,050
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>\$22,136,482</u>	<u>\$21,989,030</u>	<u>\$22,894,100</u>	<u>\$905,070</u>	<u>\$18,916,981</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.  
The August 31, 2022 fund balance in Fund 205 is \$4,161,201.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 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	91,213
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>102,417</u>	<u>102,417</u>	<u>91,213</u>
<b>EXPENDITURES:</b>					
5 Public Works	0	0	2,599,055	(2,599,055)	1,631,915
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>2,599,055</u>	<u>(2,599,055)</u>	<u>1,631,915</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(2,496,638)	(2,496,638)	(1,540,702)
<b>OTHER FINANCING SOURCES (USES):</b>					
8 Transfers In	0	0	2,225,000	2,225,000	2,287,750
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	(271,638)	(271,638)	747,048
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>\$4,161,201</u>	<u>\$4,161,201</u>	<u>\$3,671,897</u>

Note 1: As of August 31, 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 August 31, 2022  
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Licenses and permits	\$0	\$0	\$72,783	72,783	\$41,269
2 Intergovernmental	0	0	261,646	261,646	425,562
3 Charges for services	0	0	668,635	668,635	268,400
4 Fines and fees	0	0	357,436	357,436	376,855
5 Interest income	0	0	29,743	29,743	4,514
6 Miscellaneous	0	0	1,556,771	1,556,771	1,095,522
<b>7 TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,947,014</u>	<u>2,947,014</u>	<u>2,212,122</u>
<b>EXPENDITURES:</b>					
8 Executive Administration	0	0	180,654	(180,654)	134,459
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	14,205	(14,205)	10,700
12 District Court - Second Division (Traffic)	0	0	14,308	(14,308)	52,067
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	90,554	(90,554)	188,966
15 Human Resources	0	0	122,424	(122,424)	146,337
16 Information Technology	0	0	0	0	0
17 Planning	0	0	16,017	(16,017)	57,280
18 Fleet	0	0	587,078	(587,078)	233,036
19 Public Works	0	0	55,214	(55,214)	75,615
20 Parks and Recreation	0	0	760,490	(760,490)	365,365
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	932,531	(932,531)	408,540
23 Police	0	0	29,136	(29,136)	290,080
24 Housing	0	0	260,079	(260,079)	20,211
25 Zoo	0	0	6,440	(6,440)	19,780
<b>26 TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>3,069,131</u>	<u>(3,069,131)</u>	<u>2,002,437</u>
<b>27 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(122,117)	(122,117)	209,686
<b>OTHER FINANCING SOURCES (USES):</b>					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	0
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 30 EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(122,117)	(122,117)	209,686
<b>31 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>
<b>32 ENDING FUND BALANCE (Note 1)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,911,975</u>	<u>\$3,911,975</u>	<u>\$4,270,960</u>

Note 1: Fund balance is comprised of 103 special projects with appropriations totaling \$6,396,871 and 16 special projects with negative balances of \$2,484,897.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Aug 31, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,486,739	\$1,486,739	\$5,355,545
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	11,267	11,267	4,298
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	116,931	116,931	155,431
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,614,937</u>	<u>1,614,937</u>	<u>5,515,273</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	191,949	(191,949)	4,863,633
7 Public Works	0	0	5,594,162	(5,594,162)	2,452,178
8 Parks & Recreation	0	0	325,734	(325,734)	282,528
9 Fleet	0	0	0	0	0
10 Fire	0	0	174,244	(174,244)	520
11 Police	0	0	1,531,782	(1,531,782)	1,139,001
12 Housing	0	0	58,642	(58,642)	48,542
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,876,513</u>	<u>(7,876,513)</u>	<u>8,786,401</u>
<b>13 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,261,575)	(6,261,575)	(3,271,128)
<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	(6,261,575)	(6,261,575)	(3,271,128)
<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>(\$6,243,800)</u>	<u>(\$6,243,800)</u>	<u>(\$3,254,986)</u>

Expenditures include:	
Expended	\$3,130,534
Encumbered	4,745,978
	<u>\$7,876,513</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$2,188,054	\$2,188,054	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	75,726	75,726	28,818
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,263,780</u>	<u>2,263,780</u>	<u>28,818</u>
<b>EXPENDITURES:</b>					
6 General Government	0	0	3,617,491	(3,617,491)	0
7 Public Works	0	0	2,026,125	(2,026,125)	0
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	2,297,051	(2,297,051)	0
11 Police	0	0	12,169	(12,169)	0
12 Housing	0	0	6,300	(6,300)	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>7,959,136</u>	<u>(7,959,136)</u>	<u>0</u>
<b>13 REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,695,356)	(5,695,356)	28,818
<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	(5,695,356)	(5,695,356)	28,818
<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>(\$5,638,142)</u>	<u>(\$5,638,142)</u>	<u>\$28,818</u>

Expenditures include:	
Expended	\$2,188,054
Encumbered	5,771,082
	<u>\$7,959,136</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Charges for services	\$0	\$0	\$438,776	\$438,776	\$1,615,930
2 Interest income	0	0	69,828	69,828	10,734
3 Miscellaneous	0	0	6,222	6,222	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>514,826</u>	<u>514,826</u>	<u>1,626,664</u>
<b>EXPENDITURES:</b>					
5 Police	0	0	170,776	(170,776)	1,195,177
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>170,776</u>	<u>(170,776)</u>	<u>1,195,177</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	344,050	344,050	431,487
<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	344,050	344,050	431,487
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>\$3,837,361</u>	<u>\$3,837,361</u>	<u>\$3,508,427</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$1,801,065	\$1,801,065	\$2,095,256
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	18,916	18,916	19,371
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,819,982</u>	<u>1,819,982</u>	<u>2,114,628</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,493,058	(1,493,058)	2,911,361
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,493,058</u>	<u>(1,493,058)</u>	<u>2,911,361</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	326,924	326,924	(796,733)
<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	326,924	326,924	(796,733)
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>\$1,205,230</u>	<u>\$1,205,230</u>	<u>\$60,151</u>

Expenditures include:	
Expended	\$1,393,437
Encumbered	<u>99,621</u>
	<u>\$1,493,058</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>REVENUES:</b>					
1 Intergovernmental	\$0	\$0	\$702,643	\$702,643	\$568,865
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	194,840	194,840	107,618
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>897,483</u>	<u>897,483</u>	<u>676,482</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,460,918	(1,460,918)	680,657
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,460,918</u>	<u>(1,460,918)</u>	<u>680,657</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(563,435)	(563,435)	\$ (4,175)
<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	(563,435)	(563,435)	(4,175)
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>\$1,095,570</u>	<u>\$1,095,570</u>	<u>\$1,475,345</u>

Expenditures include:	
Expended	\$1,217,576
Encumbered	<u>243,342</u>
	<u>\$1,460,918</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 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	33,233	33,233	60,566
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>33,233</u>	<u>33,233</u>	<u>60,566</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	0	0	0
6 Housing	0	0	39,542	(39,542)	55,615
7 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>39,542</u>	<u>(39,542)</u>	<u>55,615</u>
8 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(6,309)	(6,309)	4,951
<b>OTHER FINANCING SOURCES (USES):</b>					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(6,309)	(6,309)	4,951
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>\$11,470</u>	<u>\$11,470</u>	<u>\$22,121</u>

Expenditures include:	
Expended	\$32,142
Encumbered	7,400
	<u>\$39,542</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>REVENUES:</b>					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	48,727	48,727	8,823
3 Donations	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>48,727</u>	<u>48,727</u>	<u>8,823</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	749	(749)	2,394
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	171,663	(171,663)	0
8 Fire	0	0	861,769	(861,769)	684,300
9 Police	0	0	489,542	(489,542)	1,090,288
10 Fleet	0	0	0	0	25,000
11 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>1,523,723</u>	<u>(1,523,723)</u>	<u>1,801,982</u>
12 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(1,474,996)	(1,474,996)	(1,793,158)
<b>OTHER FINANCING SOURCES (USES):</b>					
13 Temporary Note Proceeds	0	0	0	0	5,925,000
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	(1,474,996)	(1,474,996)	4,131,842
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>\$1,597,795</u>	<u>\$1,597,795</u>	<u>\$6,484,754</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>REVENUES:</b>					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$14,975,070
2 Interest income	0	0	635,017	635,017	118,104
3 Miscellaneous Income	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>635,017</u>	<u>635,017</u>	<u>15,093,174</u>
<b>EXPENDITURES:</b>					
5 General Government	0	0	1,444,078	(1,444,078)	4,393,259
6 Housing	0	0	0	0	0
7 Public Works	0	0	5,873,296	(5,873,296)	2,316,571
8 Parks and Recreation	0	0	1,568,105	(1,568,105)	1,328,050
9 Fire	0	0	0	0	199,847
10 Police	0	0	2,095,348	(2,095,348)	7,583,482
11 Fleet	0	0	30,914	(30,914)	353,378
12 Zoo	0	0	6,629,173	(6,629,173)	331,065
13 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>17,640,914</u>	<u>(17,640,914)</u>	<u>16,505,652</u>
14 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(17,005,897)	(17,005,897)	(1,412,478)
<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	(636,440)
18 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(17,005,897)	(17,005,897)	(2,048,918)
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>\$25,272,176</u>	<u>\$25,272,176</u>	<u>\$34,357,861</u>

Expenditures include:	
Expended	\$5,549,031
Encumbered	<u>12,091,883</u>
Total	<u>\$17,640,914</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Actual</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$4,012	\$4,012	\$839
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>4,012</u>	<u>4,012</u>	<u>839</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	4,012	4,012	(58,033)
<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	4,012	4,012	(58,033)
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>\$287,439</u>	<u>\$287,439</u>	<u>\$346,453</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$31,031	\$31,031	\$185,592
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(190,312)</u>
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>31,031</u>	<u>31,031</u>	<u>(4,720)</u>
<b>EXPENDITURES:</b>					
4 Public Works	<u>0</u>	<u>0</u>	<u>10,183,043</u>	<u>(10,183,043)</u>	<u>17,616,354</u>
5 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>10,183,043</u>	<u>(10,183,043)</u>	<u>17,616,354</u>
6 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(10,152,012)	(10,152,012)	(17,621,074)
<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>
13 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	(10,152,012)	(10,152,012)	(17,621,074)
14 <b>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>
15 <b>ENDING FUND BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$947,726</u>	<u>\$947,726</u>	<u>\$6,198,293</u>
Expenditures include:					
Expended					
Encumbered					
Total					
	\$4,943,334		<u>5,239,709</u>		
			<u>\$10,183,043</u>		

Note 1: As of August 31, 2022, the fund balance has been allocated to 28 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$25,148
2 Interest income	0	0	3,491	3,491	283
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>3,491</u>	<u>3,491</u>	<u>25,431</u>
<b>EXPENDITURES:</b>					
5 Street & Drainage	0	0	200,000	(200,000)	300,000
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>	<u>300,000</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(196,509)	(196,509)	(274,569)
<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	(196,509)	(196,509)	(274,569)
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>\$40,427</u>	<u>\$40,427</u>	<u>(\$54,352)</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Interest income	\$0	\$0	\$155	\$155	\$31
2 Miscellaneous	0	0	0	0	0
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>155</u>	<u>155</u>	<u>31</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	155	155	31
<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	155	155	31
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>\$9,682</u>	<u>\$9,682</u>	<u>\$9,608</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 August 31, 2022  
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Aug 31, 2021 <u>Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$2,412,448	\$2,412,448	\$2,465,487
2 Interest Income	0	0	3,989	3,989	2,021
3 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,416,437</u>	<u>2,416,437</u>	<u>2,467,508</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	(1,424,432)	(1,424,432)	(1,399,279)
<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	(1,424,432)	(1,424,432)	(1,399,279)
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>\$2,804,506</u>	<u>\$2,804,506</u>	<u>\$2,811,330</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$8,041,593	\$8,041,593	\$8,218,322
2 Interest Income	0	0	15,680	15,680	1,788
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>8,057,273</u>	<u>8,057,273</u>	<u>8,220,110</u>
<b>EXPENDITURES:</b>					
5 Debt Service	0	0	13,924,000	(13,924,000)	13,910,625
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>13,924,000</u>	<u>(13,924,000)</u>	<u>13,910,625</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	(5,866,727)	(5,866,727)	(5,690,515)
<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	(5,866,727)	(5,866,727)	(5,690,515)
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>\$8,734,815</u>	<u>\$8,734,815</u>	<u>\$8,779,235</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Franchise Fees	\$0	\$0	\$1,353,332	\$1,353,332	\$1,356,547
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,840	1,840	247
4 Miscellaneous Revenue	0	0	0	0	0
5 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,355,172</u>	<u>1,355,172</u>	<u>1,356,794</u>
<b>EXPENDITURES:</b>					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	277,575	(277,575)	292,950
8 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>277,575</u>	<u>(277,575)</u>	<u>292,950</u>
9 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,077,597	1,077,597	1,063,844
<b>OTHER FINANCING SOURCES (USES):</b>					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 <b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0	0	1,077,597	1,077,597	1,063,844
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>\$1,094,167</u>	<u>\$1,094,167</u>	<u>\$1,083,178</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$90,329	\$90,329	\$379,234
2 Interest Income	0	0	458	458	81
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>90,787</u>	<u>90,787</u>	<u>379,315</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	(51,563)	(51,563)	(231,735)
<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	(51,563)	(51,563)	(231,735)
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>\$372,375</u>	<u>\$372,375</u>	<u>\$649,707</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Property Tax	\$0	\$0	\$2,412,448	\$2,412,448	\$2,465,487
2 Interest income	0	0	7,228	7,228	910
3 Miscellaneous	0	0	0	0	3
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>2,419,676</u>	<u>2,419,676</u>	<u>2,466,401</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	(1,654,549)	(1,654,549)	(1,689,518)
<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	(1,654,549)	(1,654,549)	(1,689,518)
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>\$2,839,453</u>	<u>\$2,839,453</u>	<u>\$2,821,628</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>REVENUES:</b>					
1 Hotel Gross Receipts Tax	\$0	\$0	\$1,791,593	\$1,791,593	\$1,283,039
2 Interest Income	0	0	2,967	2,967	218
3 Miscellaneous	0	0	0	0	0
4 <b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>1,794,560</u>	<u>1,794,560</u>	<u>1,283,257</u>
<b>EXPENDITURES:</b>					
5 Interest Expense	0	0	657,697	(657,697)	672,197
6 <b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>657,697</u>	<u>(657,697)</u>	<u>672,197</u>
7 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	0	0	1,136,863	1,136,863	611,061
<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	1,136,863	1,136,863	611,061
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>\$1,922,072</u>	<u>\$1,922,072</u>	<u>\$966,248</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$15,942,937	\$10,628,625	\$9,542,455	(\$1,086,170)	\$7,830,612
2 Interest Income	7,150	4,767	44,849	40,082	4,709
3 <b>TOTAL OPERATING REVENUES</b>	<u>15,950,087</u>	<u>10,633,391</u>	<u>9,587,304</u>	<u>(1,046,087)</u>	<u>7,835,321</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	4,336,951	2,891,301	2,467,766	423,535	2,303,028
5 Supplies and materials	6,457,760	4,305,173	3,552,703	752,470	2,835,465
6 Services and other expenses	3,588,591	2,392,394	1,703,318	689,076	1,657,144
7 Repairs and maintenance	1,194,585	796,390	442,695	353,695	915,471
8 Depreciation and amortization	372,200	248,133	183,982	64,152	247,800
9 <b>TOTAL OPERATING EXPENSES</b>	<u>15,950,087</u>	<u>10,633,391</u>	<u>8,350,463</u>	<u>2,282,928</u>	<u>7,958,908</u>
10 <b>OPERATING INCOME/(LOSS)</b>	<u>0</u>	<u>0</u>	<u>1,236,841</u>	<u>1,236,841</u>	<u>(123,587)</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>1,236,841</u>	<u>1,236,841</u>	<u>(123,587)</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>1,236,841</u>	<u>1,236,841</u>	<u>(861,587)</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>\$5,586,020</u>	<u>\$1,236,841</u>	<u>\$4,870,939</u>

Analysis of Net Position	
Cash	\$2,398,654
Receivable	14,858
Inventory	514,026
Capital Assets, net	3,029,340
Other Assets	330,436
Deferred Outflows	226,491
Liabilities	(577,253)
Deferred Inflows	(350,532)
<b>Net Position</b>	<u>\$5,586,020</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>OPERATING REVENUES:</b>					
1 Licenses and permits	\$10,850	\$7,233	\$8,280	\$1,047	\$10,310
2 Charges for services	2,074,100	1,382,733	1,471,783	89,049	1,421,474
3 Other	0	0	0	0	0
4 <b>TOTAL OPERATING REVENUES</b>	<u>2,084,950</u>	<u>1,389,967</u>	<u>1,480,063</u>	<u>90,096</u>	<u>1,431,784</u>
<b>OPERATING EXPENSES:</b>					
5 Personnel Services	868,960	579,307	433,843	145,464	501,798
6 Supplies and materials	57,756	38,504	23,241	15,263	23,168
7 Services and other expenses	777,173	518,115	444,561	73,554	392,489
8 Repairs and maintenance	68,155	45,437	18,318	27,119	86,217
9 Depreciation and amortization	15,900	10,600	8,289	2,311	10,620
10 Refunds	0	0	253	(253)	0
11 <b>TOTAL OPERATING EXPENSES</b>	<u>1,787,944</u>	<u>1,191,963</u>	<u>928,504</u>	<u>263,711</u>	<u>1,014,291</u>
12 <b>OPERATING INCOME/(LOSS)</b>	297,006	198,004	551,558	353,807	417,492
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
13 Investment income	1,200	800	17,022	16,222	2,318
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>298,206</u>	<u>198,804</u>	<u>568,581</u>	<u>370,029</u>	<u>419,801</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>298,206</u>	<u>198,804</u>	<u>568,581</u>	<u>370,029</u>	<u>425,688</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>\$1,074,653</u>	<u>\$975,251</u>	<u>\$1,345,028</u>	<u>\$370,029</u>	<u>\$669,595</u>

Analysis of Net Position	
Cash	\$1,686,238
Receivable	0
Inventory	0
Capital Assets, net	28,162
Other Assets	0
Deferred Outflows	37,749
Liabilities	(348,700)
Deferred Inflows	(58,421)
<b>Net Position</b>	<u>\$1,345,028</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>OPERATING REVENUES:</b>					
1 Charges for services	\$24,574,000	\$16,382,667	\$16,588,780	\$206,113	\$15,772,211
2 Other	0	0	0	0	0
3 <b>TOTAL OPERATING REVENUES</b>	<u>24,574,000</u>	<u>16,382,667</u>	<u>16,588,780</u>	<u>206,113</u>	<u>15,772,211</u>
<b>OPERATING EXPENSES:</b>					
4 Personnel Services	8,021,847	5,347,898	5,191,151	156,747	4,965,533
5 Supplies and materials	1,577,396	1,051,597	1,238,001	(186,404)	749,063
6 Services and other expenses	4,864,291	3,242,861	3,183,888	58,973	2,898,419
7 Repairs and maintenance	4,126,969	2,751,313	2,263,842	487,471	2,321,676
8 Closure & Postclosure Costs	474,500	316,333	405,884	(89,551)	322,208
9 Depreciation and amortization	3,214,600	2,143,067	1,905,851	237,215	2,221,527
10 <b>TOTAL OPERATING EXPENSES</b>	<u>22,279,603</u>	<u>14,853,069</u>	<u>14,188,618</u>	<u>664,451</u>	<u>13,478,427</u>
11 <b>OPERATING INCOME/(LOSS)</b>	<u>2,294,397</u>	<u>1,529,598</u>	<u>2,400,162</u>	<u>870,564</u>	<u>2,293,785</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
12 Investment income	59,000	39,333	149,836	110,502	21,598
13 Interest expense	(8,943)	(5,962)	(8,661)	(2,699)	(21,028)
14 Gain (loss) on disposal of fixed assets	268,700	179,133	82,663	(96,471)	0
15 Other, net	153,500	102,333	150,863	48,530	316,617
16 <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>2,766,654</u>	<u>1,844,436</u>	<u>2,774,863</u>	<u>930,427</u>	<u>2,610,973</u>
<b>OPERATING TRANSFERS:</b>					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(1,215,029)	(1,822,544)	(607,515)	(2,006,244)
19 <b>NET INCOME/(LOSS)</b>	<u>944,110</u>	<u>629,407</u>	<u>952,319</u>	<u>322,912</u>	<u>660,325</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>\$27,310,090</u>	<u>\$26,995,387</u>	<u>\$27,318,299</u>	<u>\$322,912</u>	<u>\$25,474,731</u>

Analysis of Net Position

Cash	
Operating	\$9,446,866
Debt Reserve	282
Receivable	3,787,902
Inventory	-
Capital Assets, net	22,953,252
Other Assets	11,685
Deferred Outflows	301,988
Liabilities	(8,716,299)
Deferred Inflows	(467,377)
<b>Net Position</b>	<u>\$27,318,299</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>OPERATING REVENUES:</b>					
1 Statehouse Parking	\$773,733	\$515,822	\$536,453	\$20,631	\$463,937
2 RiverMarket Parking	636,099	424,066	453,294	29,228	446,348
3 Business Licenses	253,000	168,667	287,426	118,759	253,163
4 Street Repairs	400,000	266,667	196,079	(70,588)	208,651
5 Parking Meters	299,000	199,333	317,747	118,413	166,816
6 Other	0	0	0	0	0
<b>7 TOTAL OPERATING REVENUES</b>	<u>2,361,832</u>	<u>1,574,555</u>	<u>1,790,999</u>	<u>216,444</u>	<u>1,538,915</u>
<b>OPERATING EXPENSES:</b>					
8 Personnel Services	543,000	362,000	364,354	(2,354)	307,327
9 Supplies and materials	33,500	22,333	26,076	(3,743)	7,793
10 Repairs and maintenance	44,000	29,333	60,939	(31,606)	26,564
11 Services and other expenses	502,128	334,752	242,947	91,805	245,993
12 Depreciation and amortization	220,200	146,800	146,790	10	151,381
<b>13 TOTAL OPERATING EXPENSES</b>	<u>1,342,828</u>	<u>895,219</u>	<u>841,106</u>	<u>54,112</u>	<u>739,058</u>
<b>14 OPERATING INCOME/(LOSS)</b>	<u>1,019,004</u>	<u>679,336</u>	<u>949,893</u>	<u>270,557</u>	<u>799,856</u>
<b>NONOPERATING REVENUES/(EXPENSES):</b>					
15 Investment income	9,100	6,067	43,794	37,728	8,087
16 Debt Service	(29,326)	(19,551)	(20,684)	(1,133)	(20,384)
17 Interest expense	(254,900)	(169,933)	(177,855)	(7,922)	(198,852)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
<b>20 INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>743,878</u>	<u>495,919</u>	<u>795,148</u>	<u>299,229</u>	<u>588,707</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>495,919</u>	<u>795,148</u>	<u>299,229</u>	<u>588,707</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>\$5,093,573</u>	<u>\$5,392,802</u>	<u>\$299,229</u>	<u>\$4,519,185</u>

Analysis of Net Position

Cash	
Operating	\$3,280,489
Debt Reserve	1,151,732
Receivable	150,710
Inventory	
Capital Assets, net	5,303,534
Other Assets	195,203
Liabilities	<u>(4,688,867)</u>
Net Position	<u>\$5,392,802</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$1,087,109	\$1,087,109	\$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	13,434	13,434	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>1,100,543</u>	<u>1,100,543</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,755,901)	(1,755,901)	771,753
7 Realized gain (loss) on the sale of investments	0	0	438,406	438,406	360,653
8 Interest and dividends	0	0	110,664	110,664	104,526
9	<u>0</u>	<u>0</u>	<u>(1,206,831)</u>	<u>(1,206,831)</u>	<u>1,236,933</u>
10 Less investment expense	0	0	(18,922)	(18,922)	(12,741)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,225,753)</u>	<u>(1,225,753)</u>	<u>1,224,192</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(125,209)</u>	<u>(125,209)</u>	<u>1,224,192</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	1,075,986	(1,075,986)	1,108,808
14 Administrative expenses	0	0	26,092	(26,092)	32,304
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,102,078</u>	<u>(1,102,078)</u>	<u>1,141,112</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(1,227,287)</u>	<u>(1,227,287)</u>	<u>83,080</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>	<u>12,503,204</u>
18 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$12,053,337</u>	<u>\$12,053,337</u>	<u>\$12,586,284</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on October 31, 2022.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2021 Unaudited
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	(\$487,692)	(\$487,692)	\$18,057
2 Plan members	0	0	5,183	5,183	10,094
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	11,170	11,170	0
5 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>(471,339)</u>	<u>(471,339)</u>	<u>28,151</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,638,556)	(1,638,556)	625,228
7 Realized gain (loss) on the sale of investments	0	0	472,219	472,219	713,054
8 Interest and dividends	0	0	88,367	88,367	93,632
9	<u>0</u>	<u>0</u>	<u>(1,077,970)</u>	<u>(1,077,970)</u>	<u>1,431,914</u>
10 Less investment expense	0	0	(13,064)	(13,064)	(16,955)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,091,034)</u>	<u>(1,091,034)</u>	<u>1,414,958</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(1,562,373)</u>	<u>(1,562,373)</u>	<u>1,443,110</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	937,417	(937,417)	1,380,942
14 Administrative expenses	0	0	22,212	(22,212)	34,307
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>959,628</u>	<u>(959,628)</u>	<u>1,415,248</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(2,522,002)</u>	<u>(2,522,002)</u>	<u>27,862</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>\$10,240,434</u>	<u>\$10,240,434</u>	<u>\$13,620,361</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$93,344	\$93,344	\$143,704
2 Plan members	0	0	252,813	252,813	73,533
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>346,157</u>	<u>346,157</u>	<u>217,238</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,605,274)	(1,605,274)	948,920
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>(1,605,274)</u>	<u>(1,605,274)</u>	<u>948,920</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,605,274)</u>	<u>(1,605,274)</u>	<u>948,920</u>
12 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(1,259,117)</u>	<u>(1,259,117)</u>	<u>1,166,158</u>
<b>DEDUCTIONS:</b>					
13 Benefits paid directly to participants	0	0	632,875	(632,875)	173,574
14 Administrative expenses	0	0	0	0	0
15 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>632,875</u>	<u>(632,875)</u>	<u>173,574</u>
16 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(1,891,993)</u>	<u>(1,891,993)</u>	<u>992,584</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>\$7,090,285</u>	<u>\$7,090,285</u>	<u>\$10,562,324</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1 Employer	\$0	\$0	\$2,967,574	\$2,967,574	\$3,186,978
2 Plan members	0	0	1,459,043	1,459,043	1,353,809
3 Participant Directed Transfer	0	0	0	0	59,425
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	75,287	75,287	0
6 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>4,501,903</u>	<u>4,501,903</u>	<u>4,600,212</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(12,817,829)	(12,817,829)	6,441,148
8 Realized gain (loss) on the sale of investments	0	0	2,458,131	2,458,131	879,835
9 Interest and dividends	0	0	748,507	748,507	676,380
10	<u>0</u>	<u>0</u>	<u>(9,611,191)</u>	<u>(9,611,191)</u>	<u>7,997,363</u>
11 Less investment expense	0	0	(79,731)	(79,731)	(86,461)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(9,690,922)</u>	<u>(9,690,922)</u>	<u>7,910,902</u>
13 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(5,189,019)</u>	<u>(5,189,019)</u>	<u>12,511,114</u>
<b>DEDUCTIONS:</b>					
14 Benefits paid directly to participants	0	0	1,573,571	(1,573,571)	1,173,182
15 Administrative expenses	0	0	293,804	(293,804)	264,921
16 <b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>1,867,375</u>	<u>(1,867,375)</u>	<u>1,438,103</u>
17 <b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(7,056,394)</u>	<u>(7,056,394)</u>	<u>11,073,011</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>\$86,603,728</u>	<u>\$86,603,728</u>	<u>\$91,768,477</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 August 31, 2022  
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2021 Unaudited</u>
<b>ADDITIONS:</b>					
Contributions:					
1	Employer	\$0	\$0	\$0	\$600,000
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>600,000</u>
Investment income (loss):					
6	Net increase (decrease) in fair value of investments	0	0	(1,300,506)	444,160
7	Realized gain (loss) on the sale of investments	0	0	86,232	180,541
8	Interest and dividends	0	0	91,615	67,973
9		<u>0</u>	<u>0</u>	<u>(1,122,659)</u>	<u>692,673</u>
10	Less investment expense	0	0	(68,423)	(63,069)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,191,082)</u>	<u>629,604</u>
12	<b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>(1,191,082)</u>	<u>1,229,604</u>
<b>DEDUCTIONS:</b>					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	<b>TOTAL DEDUCTIONS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	<b>NET INCREASE (DECREASE)</b>	<u>0</u>	<u>0</u>	<u>(1,191,082)</u>	<u>1,229,604</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>8,407,217</u>
18	<b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,533,070</u>	<u>\$9,636,821</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 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	1,694,859	1,694,859	1,766,413
4 <b>Total Contributions</b>	<u>0</u>	<u>0</u>	<u>1,694,859</u>	<u>1,694,859</u>	<u>1,766,413</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	1,837	1,837	1,717
8	<u>0</u>	<u>0</u>	<u>1,837</u>	<u>1,837</u>	<u>1,717</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,837</u>	<u>1,837</u>	<u>1,717</u>
11 <b>TOTAL ADDITIONS</b>	<u>0</u>	<u>0</u>	<u>1,696,696</u>	<u>1,696,696</u>	<u>1,768,130</u>
<b>DEDUCTIONS:</b>					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	1,696,696	(1,696,696)	1,768,130
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>1,696,696</u>	<u>(1,696,696)</u>	<u>1,768,130</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>

Accounts Payable, Bonds Payable and Other Payables  
For the Period Ended August 31, 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	\$745,844	\$7,961,358	\$5,977,992	\$22,465,706			\$37,150,900	\$2,647,753
108 General - Special Projects				682,166			682,166	2,786,788
110 Seized Money			424,805				424,805	1,923
140 Franchise Fee Collection							0	0
200 Street				4,045,166			4,045,166	127,058
205 Street - Special Projects							0	1,804,271
210 Special Projects				6,459			6,459	1,071,392
220 911							0	3,621
230 CDBG							0	99,621
240 HIPP							0	243,342
250 NHSP							0	7,400
270 Grants	100,105			2,433,992			2,534,097	4,745,978
271 American Rescue Plan Act				12,576,560			12,576,560	5,771,082
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	696,801
326 2012-2021 Capital Project Fund							0	12,091,883
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	5,239,709
352 TIF - Port Authority				130,652			130,652	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				2,599,517			2,599,517	0
530 2013 Improvement Bonds Debt Service Fund				8,668,282			8,668,282	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,084,776			1,084,776	0
560 2017 Library Refunding Bond Fund				2,599,516			2,599,516	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254				350,532	927,786	0
601 Vehicle Storage Facility	7,288	92,103		249,309	58,421		407,121	0
603 Waste Disposal	21,085	689,591	8,005,623		467,377	-	9,183,676	0
612 Rivermarket Garage Fund	194,022		41,966	2,878		4,450,000	4,688,867	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	92,609					127,029	0
940 Accounts Payable Clearing Fund	1,304,202						1,304,202	0
Totals	<u>\$2,413,966</u>	<u>\$9,412,916</u>	<u>\$14,450,386</u>	<u>\$57,544,980</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$89,148,577</u>	<u>\$37,338,623</u>

**SUMMARY OF BOND INDEBTEDNESS  
For the Period Ended August 31, 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 8/31/2022</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	-	620,000	-	4,450,000	268,073
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	325,000	-	325,000	-	-	9,344
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	14,255,000	-	-	-	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	657,697
<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	-	-	19,693
2019 Temporary Note	Centennial Bank	5,650,000	8/24/2024	2.25%	3,465,312	-	1,129,523	-	2,335,789	77,970
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	10/17/2026	0.84%	5,925,000	-	1,165,261	-	4,759,739	49,770
<b><u>CAPITAL LEASE OBLIGATIONS</u></b>										
2019 Vehicle Lease	Enterprise Lease Management	2,924,374			1,963,720	-	296,323	-	1,667,397	53,522
2020 Vehicle Lease	Enterprise Lease Management	1,309,435			968,880	-	129,392	-	839,488	25,503
2021 Vehicle Lease	Enterprise Lease Management	1,857,413			1,661,181	-	264,114	-	1,397,067	34,984
<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>\$12,432,648</u></b>	<b><u>\$13,785,000</u></b>	<b><u>\$83,269,480</u></b>	<b><u>\$2,255,575</u></b>

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

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

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

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

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

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

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

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

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