

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
REVENUES:					
1 General property taxes	\$32,755,075	\$24,566,306	\$29,848,365	\$5,282,059	\$30,168,278
2 Sales taxes	127,616,490	95,712,368	97,584,799	1,872,431	92,149,357
3 Licenses and permits	12,823,300	9,617,475	11,399,766	1,782,291	10,969,081
4 Intergovernmental	13,349,849	10,012,387	13,403,674	3,391,287	11,120,576
5 Charges for services	11,298,254	8,473,691	8,810,377	336,686	8,591,023
6 Fines and fees	1,549,700	1,162,275	1,168,127	5,852	1,184,556
7 Utility franchise fees	31,765,617	23,824,213	24,587,570	763,357	22,491,603
8 Investment income	346,500	259,875	755,737	495,862	140,274
9 Miscellaneous	918,925	689,194	843,343	154,150	753,372
10 TOTAL REVENUES	<u>232,423,710</u>	<u>174,317,783</u>	<u>188,401,757</u>	<u>14,083,975</u>	<u>177,568,120</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,078,741	22,559,056	17,083,234	5,475,821	16,871,987
12 Board of Directors	344,674	258,506	240,865	17,641	231,748
13 Community Programs	303,273	227,455	224,087	3,368	322,060
14 City Attorney	1,944,520	1,458,390	1,343,258	115,132	1,159,802
15 District Court - First Division (Criminal)	1,381,775	1,036,331	943,814	92,517	882,664
16 District Court - Third Division (Environmental)	572,087	429,065	414,307	14,758	381,168
17 District Court - Second Division (Traffic)	1,287,362	965,522	927,149	38,372	921,983
18 Finance	4,191,829	3,143,872	3,104,754	39,118	2,748,049
19 Human Resources	2,113,007	1,584,755	1,536,814	47,942	1,489,260
20 Information Technology	6,260,990	4,695,743	4,076,898	618,845	3,965,301
21 Planning and Development	3,042,132	2,281,599	2,159,549	122,050	1,719,298
22 TOTAL GENERAL GOVERNMENT	<u>51,520,390</u>	<u>38,640,293</u>	<u>32,054,728</u>	<u>6,585,564</u>	<u>30,693,321</u>
23 PUBLIC WORKS	1,140,674	855,506	787,447	68,058	718,109
24 PARKS & RECREATION	10,206,285	7,654,714	7,511,449	143,265	6,980,556
25 RIVERMARKET	1,157,413	868,060	782,627	85,433	698,392
26 GOLF	1,616,382	1,212,287	1,279,730	(67,443)	1,366,814
27 JIM DAILEY FITNESS & AQUATICS	818,822	614,117	629,418	(15,301)	552,748
28 ZOO	6,837,258	5,127,944	5,802,125	(674,181)	4,861,261
29 FIRE	56,289,024	42,216,768	42,981,738	(764,970)	42,901,138
30 POLICE	78,171,731	58,628,798	58,334,562	294,236	57,508,388
31 911 OPERATIONS	4,234,925	3,176,194	2,899,784	276,410	0
32 HOUSING & NEIGHBORHOOD PROGRAMS	5,756,771	4,317,578	4,118,792	198,786	3,642,489
33 DEBT SERVICE:					
34 Principal	3,382,819	2,537,114	3,382,818	(845,704)	3,106,093
35 Interest	147,433	110,575	147,433	(36,858)	156,235
36 Agent Fees	0	0	0	0	0
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>221,279,927</u>	<u>165,959,945</u>	<u>160,712,649</u>	<u>5,247,296</u>	<u>153,185,544</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>11,143,783</u>	<u>8,357,837</u>	<u>27,689,108</u>	<u>19,331,271</u>	<u>24,382,576</u>
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	1,825,982
41 TRANSFERS IN	2,174,761	1,631,071	2,099,761	468,690	2,788,756
42 TRANSFERS OUT	(19,833,903)	(14,875,427)	(11,327,712)	3,547,715	(9,125,012)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	(6,515,359)	(4,886,519)	18,461,157	23,347,676	19,872,302
44 BEGINNING FUND BALANCE	36,591,886	36,591,886	36,591,886	0	27,030,039
45 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$30,076,527</u>	<u>\$31,705,367</u>	<u>\$55,053,043</u>	<u>\$23,347,676</u>	<u>\$46,902,341</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,357,334

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 September 30, 2022 fund balance in Fund 108 is \$24,083,005.
The September 30, 2022 fund balance in Fund 110 is \$356,080.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$75,791	\$75,791	\$110,557
2 Fines and fees	0	0	37,413	37,413	28,738
3 Intergovernmental	0	0	0	0	333
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	159,060	159,060	410,377
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>272,263</u>	<u>272,263</u>	<u>550,005</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,835,944	(1,835,944)	1,581,394
8 City Attorney	0	0	1,329	(1,329)	1,007
9 Finance	0	0	112,522	(112,522)	28,236
10 Information Technology	0	0	383,956	(383,956)	105,871
12 Human Resources	0	0	40,402	(40,402)	26,679
13 Planning	0	0	144,118	(144,118)	10,000
14 Community Programs	0	0	3,143,917	(3,143,917)	2,071,990
15 Public Works	0	0	660,611	(660,611)	820,585
16 Parks and Recreation	0	0	286,226	(286,226)	558,313
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	694,982	(694,982)	229,921
19 Police	0	0	1,021,074	(1,021,074)	47,641
20 Housing	0	0	951,721	(951,721)	716,426
21 Fleet	0	0	965,636	(965,636)	2,150,228
22 Zoo	0	0	50,752	(50,752)	65,924
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,293,189</u>	<u>(10,293,189)</u>	<u>8,414,214</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,020,925)	10,020,925	(7,864,209)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	11,241,462	11,241,462	9,806,512
26 Transfers Out	0	0	(2,293,538)	(2,293,538)	(1,969,921)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,073,001)	(1,073,001)	(27,618)
28 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,156,006</u>	<u>25,156,006</u>	<u>20,991,299</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$24,083,005</u>	<u>\$24,083,005</u>	<u>\$20,963,681</u>

Note 1: As of September 30, 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 September 30, 2022
(Unaudited)

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

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

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended September 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
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 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>217,206</u>	<u>217,206</u>	<u>5,355</u>
EXPENDITURES:					
5 Police	0	0	1,928	(1,928)	31,532
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,928</u>	<u>(1,928)</u>	<u>31,532</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	215,278	215,278	(26,177)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	215,278	215,278	(26,177)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>140,802</u>	<u>140,802</u>	<u>37,447</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$356,080</u>	<u>\$356,080</u>	<u>\$11,270</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,745,860	\$5,059,395	\$6,173,669	\$1,114,274	\$6,211,860
2 Licenses and permits	19,000	14,250	19,790	5,540	18,990
3 Intergovernmental	16,968,600	12,726,450	13,049,439	322,989	12,191,258
4 Charges for services	34,500	25,875	24,950	(925)	23,496
5 Investment income	155,500	116,625	401,568	284,943	73,373
6 Miscellaneous	48,000	36,000	41,707	5,707	38,505
7 TOTAL REVENUES	<u>23,971,460</u>	<u>17,978,595</u>	<u>19,711,124</u>	<u>1,732,529</u>	<u>18,557,483</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,923,799	2,192,849	2,011,494	181,355	1,878,341
9 Operations Administration	653,383	490,037	454,340	35,697	388,138
10 Street & Drainage Maintenance	7,818,138	5,863,604	5,250,599	613,004	4,572,730
11 Storm Drainage Maintenance	1,273,501	955,126	719,890	235,235	661,495
12 Work Pool	131,077	98,308	65,021	33,287	75,174
13 Resource Control & Scheduling	479,223	359,417	267,278	92,139	287,215
14 Control Devices	928,402	696,302	693,639	2,662	639,041
15 Signals	1,052,395	789,296	602,589	186,707	749,785
16 Parking Meters	134,555	100,916	102,263	(1,346)	88,034
17 Civil Engineering	1,556,495	1,167,371	965,395	201,977	1,084,172
18 Traffic Engineering	3,435,997	2,576,998	2,411,487	165,511	2,360,176
19 Parking Enforcement	345,462	259,097	152,891	106,206	151,116
20 TOTAL EXPENDITURES	<u>20,732,427</u>	<u>15,549,320</u>	<u>13,696,887</u>	<u>1,852,434</u>	<u>12,935,418</u>
21 REVENUES OVER (UNDER) EXPENDITURES	3,239,033	2,429,275	6,014,237	3,584,962	5,622,066
OTHER FINANCING SOURCES (USES):					
22 Carryover-Prior Year	0	0	0	0	82,456
23 Transfers In	284,000	213,000	284,000	71,000	467,700
24 Transfers Out	(3,080,677)	(2,310,508)	(2,729,717)	(419,209)	(2,765,467)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	442,356	331,767	3,568,520	3,236,753	3,406,755
26 BEGINNING FUND BALANCE	<u>21,694,126</u>	<u>21,694,126</u>	<u>21,694,126</u>	<u>0</u>	<u>17,747,931</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$22,136,482</u>	<u>\$22,025,893</u>	<u>\$25,262,646</u>	<u>\$3,236,753</u>	<u>\$21,154,686</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The September 30, 2022 fund balance in Fund 205 is \$4,208,195.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	185,600	185,600	91,213
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>185,600</u>	<u>185,600</u>	<u>91,213</u>
EXPENDITURES:					
5 Public Works	0	0	2,635,245	(2,635,245)	1,905,286
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,635,245</u>	<u>(2,635,245)</u>	<u>1,905,286</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,449,644)	(2,449,644)	(1,814,072)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	2,225,000	2,225,000	2,287,750
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(224,644)	(224,644)	473,678
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,432,839</u>	<u>4,432,839</u>	<u>2,924,849</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,208,195</u>	<u>\$4,208,195</u>	<u>\$3,398,527</u>

Note 1: As of September 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 September 30, 2022
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$73,073	\$73,073	\$42,797
2 Intergovernmental	0	0	274,949	274,949	436,705
3 Charges for services	0	0	752,888	752,888	274,893
4 Fines and fees	0	0	466,645	466,645	416,111
5 Interest income	0	0	26,748	26,748	4,585
6 Miscellaneous	0	0	1,649,669	1,649,669	1,341,848
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,243,971</u>	<u>3,243,971</u>	<u>2,516,939</u>
EXPENDITURES:					
8 Executive Administration	0	0	202,855	(202,855)	134,488
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)	18,782
12 District Court - Second Division (Traffic)	0	0	15,238	(15,238)	52,887
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	86,137	(86,137)	202,300
15 Human Resources	0	0	129,454	(129,454)	154,594
16 Information Technology	0	0	0	0	0
17 Planning	0	0	22,374	(22,374)	62,932
18 Fleet	0	0	587,835	(587,835)	453,334
19 Public Works	0	0	59,497	(59,497)	122,865
20 Parks and Recreation	0	0	793,426	(793,426)	417,580
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	937,580	(937,580)	462,169
23 Police	0	0	29,136	(29,136)	290,080
24 Housing	0	0	296,796	(296,796)	39,601
25 Zoo	0	0	6,440	(6,440)	19,800
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,180,973</u>	<u>(3,180,973)</u>	<u>2,431,411</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	62,998	62,998	85,528
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	2,328,538	2,328,538	0
29 Transfers Out	0	0	(5,250)	(5,250)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	2,386,285	2,386,285	85,528
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,034,092</u>	<u>4,034,092</u>	<u>4,061,274</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$6,420,377</u>	<u>\$6,420,377</u>	<u>\$4,146,802</u>

Note 1: Fund balance is comprised of 103 special projects with appropriations totaling \$6,601,754 and 4 special projects with negative balances of -\$181,376.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,532,515	\$3,532,515	\$6,110,113
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	13,947	13,947	5,009
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	268,313	268,313	177,650
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,814,775</u>	<u>3,814,775</u>	<u>6,292,773</u>
EXPENDITURES:					
6 General Government	0	0	303,759	(303,759)	4,875,509
7 Public Works	0	0	5,594,162	(5,594,162)	2,452,178
8 Parks & Recreation	0	0	525,849	(525,849)	316,869
9 Fleet	0	0	0	0	0
10 Fire	0	0	207,890	(207,890)	520
11 Police	0	0	1,949,116	(1,949,116)	1,300,882
12 Housing	0	0	63,440	(63,440)	53,283
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,644,217</u>	<u>(8,644,217)</u>	<u>8,999,241</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,829,442)	(4,829,442)	(2,706,468)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,829,442)	(4,829,442)	(2,706,468)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,775</u>	<u>17,775</u>	<u>16,142</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,811,667)</u>	<u>(\$4,811,667)</u>	<u>(\$2,690,326)</u>

Expenditures include:	
Expended	\$3,539,541
Encumbered	5,104,676
	<u>\$8,644,217</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,749,283	\$3,749,283	\$3,108,844
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	91,528	91,528	28,818
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,840,811</u>	<u>3,840,811</u>	<u>3,137,661</u>
EXPENDITURES:					
6 General Government	0	0	3,981,336	(3,981,336)	3,714,566
7 Public Works	0	0	2,035,475	(2,035,475)	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)	1,458,011
11 Police	0	0	15,123	(15,123)	0
12 Housing	0	0	6,300	(6,300)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,335,285</u>	<u>(8,335,285)</u>	<u>5,172,577</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,494,474)	(4,494,474)	(2,034,916)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,494,474)	(4,494,474)	(2,034,916)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>57,214</u>	<u>57,214</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,437,260)</u>	<u>(\$4,437,260)</u>	<u>(\$2,034,916)</u>

Expenditures include:	
Expended	\$3,749,273
Encumbered	4,586,011
	<u>\$8,335,285</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 September 30, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$971,031	\$971,031	\$2,426,514
2 Interest income	0	0	73,445	73,445	12,439
3 Miscellaneous	0	0	6,222	6,222	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,050,698</u>	<u>1,050,698</u>	<u>2,438,953</u>
EXPENDITURES:					
5 Police	0	0	192,806	(192,806)	1,342,855
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>192,806</u>	<u>(192,806)</u>	<u>1,342,855</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	857,892	857,892	1,096,098
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	857,892	857,892	1,096,098
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,493,311</u>	<u>3,493,311</u>	<u>3,076,940</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,351,203</u>	<u>\$4,351,203</u>	<u>\$4,173,038</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,808,826	\$1,808,826	\$2,177,072
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	18,916	18,916	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,827,743</u>	<u>1,827,743</u>	<u>2,177,072</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,546,137	(1,546,137)	3,011,334
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,546,137</u>	<u>(1,546,137)</u>	<u>3,011,334</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	281,606	281,606	(834,262)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	281,606	281,606	(834,262)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>878,306</u>	<u>878,306</u>	<u>856,884</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,159,912</u>	<u>\$1,159,912</u>	<u>\$22,622</u>

Expenditures include:	
Expended	\$1,438,539
Encumbered	<u>107,598</u>
	<u>\$1,546,137</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$745,716	\$745,716	\$725,154
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	287,031	287,031	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,032,746</u>	<u>1,032,746</u>	<u>725,154</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,524,492	(1,524,492)	737,042
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,524,492</u>	<u>(1,524,492)</u>	<u>737,042</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(491,746)	(491,746)	\$ (11,889)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(491,746)	(491,746)	(11,889)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,659,005</u>	<u>1,659,005</u>	<u>1,479,520</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,167,259</u>	<u>\$1,167,259</u>	<u>\$1,467,631</u>

Expenditures include:	
Expended	\$1,311,307
Encumbered	213,185
	<u>\$1,524,492</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	33,273	33,273	60,553
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>33,273</u>	<u>33,273</u>	<u>60,553</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	39,542	(39,542)	55,615
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>39,542</u>	<u>(39,542)</u>	<u>55,615</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,269)	(6,269)	4,938
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,269)	(6,269)	4,938
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>17,779</u>	<u>17,170</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,510</u>	<u>\$11,510</u>	<u>\$22,108</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 September 30, 2022
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	50,774	50,774	12,613
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>50,774</u>	<u>50,774</u>	<u>12,613</u>
EXPENDITURES:					
5 General Government	0	0	749	(749)	2,394
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	135,358	(135,358)	0
8 Fire	0	0	861,769	(861,769)	1,434,300
9 Police	0	0	490,101	(490,101)	2,681,541
10 Fleet	0	0	0	0	17,100
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,487,977</u>	<u>(1,487,977)</u>	<u>4,135,335</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,437,204)	(1,437,204)	(4,122,722)
OTHER FINANCING SOURCES (USES):					
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 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,437,204)	(1,437,204)	1,802,278
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,072,791</u>	<u>3,072,791</u>	<u>2,352,912</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,635,588</u>	<u>\$1,635,588</u>	<u>\$4,155,190</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$16,853,532
2 Interest income	0	0	668,199	668,199	137,463
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>668,199</u>	<u>668,199</u>	<u>16,990,995</u>
EXPENDITURES:					
5 General Government	0	0	1,448,794	(1,448,794)	4,414,856
6 Housing	0	0	82,638	(82,638)	0
7 Public Works	0	0	12,042,859	(12,042,859)	2,565,594
8 Parks and Recreation	0	0	1,583,517	(1,583,517)	1,399,690
9 Fire	0	0	0	0	199,847
10 Police	0	0	2,095,348	(2,095,348)	7,710,120
11 Fleet	0	0	30,914	(30,914)	1,080,147
12 Zoo	0	0	6,765,814	(6,765,814)	389,563
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>24,049,884</u>	<u>(24,049,884)</u>	<u>17,759,817</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(23,381,685)	(23,381,685)	(768,822)
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	0	0	0
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	(715,995)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(23,381,685)	(23,381,685)	(1,484,816)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>42,278,073</u>	<u>42,278,073</u>	<u>36,406,779</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$18,896,388</u>	<u>\$18,896,388</u>	<u>\$34,921,963</u>

Expenditures include:	
Expended	\$6,186,727
Encumbered	<u>17,863,157</u>
Total	<u>\$24,049,884</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$4,236	\$4,236	\$963
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,236</u>	<u>4,236</u>	<u>963</u>
EXPENDITURES:					
4 General Government	0	0	0	0	83,144
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,144</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,236	4,236	(82,181)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,236	4,236	(82,181)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>283,427</u>	<u>283,427</u>	<u>404,486</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$287,663</u>	<u>\$287,663</u>	<u>\$322,305</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 September 30, 2022
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$44,542	\$44,542	\$185,682
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(205,099)</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>44,542</u>	<u>44,542</u>	<u>(19,418)</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>10,190,431</u>	<u>(10,190,431)</u>	<u>17,719,246</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,190,431</u>	<u>(10,190,431)</u>	<u>17,719,246</u>
6 REVENUES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>(10,145,889)</u>	<u>(10,145,889)</u>	<u>(17,738,664)</u>
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>0</u>	<u>(10,145,889)</u>	<u>(10,145,889)</u>	<u>(17,738,664)</u>
13 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(10,145,889)</u>	<u>(10,145,889)</u>	<u>(17,738,664)</u>
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,099,738</u>	<u>11,099,738</u>	<u>23,819,367</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$953,849</u>	<u>\$953,849</u>	<u>\$6,080,703</u>
Expenditures include:					
Expended					
	\$5,460,208				
Encumbered					
	<u>4,730,223</u>				
Total					
	<u>\$10,190,431</u>				

Note 1: As of September 30, 2022, the fund balance has been allocated to 29 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$107,189	\$107,189	\$309,887
2 Interest income	0	0	3,527	3,527	283
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>110,716</u>	<u>110,716</u>	<u>310,169</u>
EXPENDITURES:					
5 Street & Drainage	0	0	200,000	(200,000)	300,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>	<u>300,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(89,284)	(89,284)	10,169
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(89,284)	(89,284)	10,169
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>236,936</u>	<u>236,936</u>	<u>220,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$147,652</u>	<u>\$147,652</u>	<u>\$230,386</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$164	\$164	\$36
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>164</u>	<u>164</u>	<u>36</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	164	164	36
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	164	164	36
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,527</u>	<u>9,527</u>	<u>9,577</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,691</u>	<u>\$9,691</u>	<u>\$9,613</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 September 30, 2022
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,849,553	\$3,849,553	\$3,885,783
2 Interest Income	0	0	7,711	7,711	2,073
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,857,265</u>	<u>3,857,265</u>	<u>3,887,855</u>
EXPENDITURES:					
4 Debt Service	0	0	4,135,063	(4,135,063)	4,217,656
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,135,063</u>	<u>(4,135,063)</u>	<u>4,217,656</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(277,798)	(277,798)	(329,801)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(277,798)	(277,798)	(329,801)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,228,938</u>	<u>4,228,938</u>	<u>4,210,609</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,951,140</u>	<u>\$3,951,140</u>	<u>\$3,880,808</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$12,831,963	\$12,831,963	\$12,952,675
2 Interest Income	0	0	26,184	26,184	2,000
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12,858,146</u>	<u>12,858,146</u>	<u>12,954,675</u>
EXPENDITURES:					
5 Debt Service	0	0	13,924,000	(13,924,000)	13,910,625
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,924,000</u>	<u>(13,924,000)</u>	<u>13,910,625</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,065,854)	(1,065,854)	(955,950)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,065,854)	(1,065,854)	(955,950)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,601,542</u>	<u>14,601,542</u>	<u>14,469,750</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$13,535,688</u>	<u>\$13,535,688</u>	<u>\$13,513,800</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,505,150	\$1,505,150	\$1,507,900
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	3,347	3,347	275
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,508,497</u>	<u>1,508,497</u>	<u>1,508,175</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	277,575	(277,575)	292,950
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>277,575</u>	<u>(277,575)</u>	<u>292,950</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,230,922	1,230,922	1,215,225
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,230,922	1,230,922	1,215,225
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,570</u>	<u>16,570</u>	<u>19,334</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,247,492</u>	<u>\$1,247,492</u>	<u>\$1,234,559</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Sep 30, 2021 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$320,977	\$320,977	\$422,694
2 Interest Income	0	0	603	603	99
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>321,580</u>	<u>321,580</u>	<u>422,793</u>
EXPENDITURES:					
5 Debt Service	0	0	176,550	(176,550)	897,213
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>176,550</u>	<u>(176,550)</u>	<u>897,213</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	145,030	145,030	(474,420)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	145,030	145,030	(474,420)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>423,938</u>	<u>423,938</u>	<u>881,442</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$568,968</u>	<u>\$568,968</u>	<u>\$407,022</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,849,553	\$3,849,553	\$3,885,783
2 Interest income	0	0	10,352	10,352	1,056
3 Miscellaneous	0	0	0	0	3
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,859,905</u>	<u>3,859,905</u>	<u>3,886,842</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,318,625	(5,318,625)	4,250,144
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,318,625</u>	<u>(5,318,625)</u>	<u>4,250,144</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,458,720)	(1,458,720)	(363,302)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,458,720)	(1,458,720)	(363,302)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,494,002</u>	<u>4,494,002</u>	<u>4,511,146</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,035,282</u>	<u>\$3,035,282</u>	<u>\$4,147,844</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,051,339	\$2,051,339	\$1,530,265
2 Interest Income	0	0	5,254	5,254	233
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,056,593</u>	<u>2,056,593</u>	<u>1,530,497</u>
EXPENDITURES:					
5 Interest Expense	0	0	657,697	(657,697)	672,197
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>657,697</u>	<u>(657,697)</u>	<u>672,197</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,398,896	1,398,896	858,300
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,398,896	1,398,896	858,300
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>785,209</u>	<u>785,209</u>	<u>355,187</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,184,105</u>	<u>\$2,184,105</u>	<u>\$1,213,487</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$15,942,937	\$11,957,203	\$10,560,342	(\$1,396,861)	\$8,770,675
2 Interest Income	7,150	5,363	46,649	41,286	5,373
3 TOTAL OPERATING REVENUES	<u>15,950,087</u>	<u>11,962,565</u>	<u>10,606,991</u>	<u>(1,355,575)</u>	<u>8,776,048</u>
OPERATING EXPENSES:					
4 Personnel Services	4,336,951	3,252,713	2,752,191	500,522	2,581,748
5 Supplies and materials	6,457,760	4,843,320	4,055,430	787,890	3,116,120
6 Services and other expenses	3,588,591	2,691,443	1,866,926	824,518	1,832,065
7 Repairs and maintenance	1,194,585	895,939	468,797	427,141	963,352
8 Depreciation and amortization	372,200	279,150	204,612	74,538	277,162
9 TOTAL OPERATING EXPENSES	<u>15,950,087</u>	<u>11,962,565</u>	<u>9,347,956</u>	<u>2,614,609</u>	<u>8,770,447</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,259,035</u>	<u>1,259,035</u>	<u>5,600</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	0	0	0	0	0
12 Gain (loss) on disposal of fixed assets	0	0	0	0	0
13 Other, net	0	0	0	0	0
14 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>1,259,035</u>	<u>1,259,035</u>	<u>5,600</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	0	0	(738,000)
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>1,259,035</u>	<u>1,259,035</u>	<u>(732,400)</u>
18 BEGINNING NET POSITION	<u>4,349,179</u>	<u>4,349,179</u>	<u>4,349,179</u>	<u>0</u>	<u>5,732,526</u>
19 ENDING NET POSITION	<u>\$4,349,179</u>	<u>\$4,349,179</u>	<u>\$5,608,214</u>	<u>\$1,259,035</u>	<u>\$5,000,126</u>

Analysis of Net Position

Cash	\$2,610,778
Receivable	18,130
Inventory	426,194
Capital Assets, net	3,006,176
Other Assets	248,232
Deferred Outflows	226,491
Liabilities	(577,254)
Deferred Inflows	(350,532)
Net Position	<u>\$5,608,214</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$10,850	\$8,138	\$8,565	\$428	\$10,335
2 Charges for services	2,074,100	1,555,575	1,682,673	127,098	1,586,408
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,084,950</u>	<u>1,563,713</u>	<u>1,691,238</u>	<u>127,526</u>	<u>1,596,743</u>
OPERATING EXPENSES:					
5 Personnel Services	868,960	651,720	483,210	168,510	553,188
6 Supplies and materials	57,756	43,317	25,961	17,356	25,194
7 Services and other expenses	777,173	582,880	503,146	79,734	459,142
8 Repairs and maintenance	68,155	51,116	20,395	30,721	132,121
9 Depreciation and amortization	15,900	11,925	9,325	2,600	11,948
10 Refunds	0	0	253	(253)	0
11 TOTAL OPERATING EXPENSES	<u>1,787,944</u>	<u>1,340,958</u>	<u>1,042,290</u>	<u>298,921</u>	<u>1,181,592</u>
12 OPERATING INCOME/(LOSS)	297,006	222,755	648,948	426,446	415,151
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,200	900	20,742	19,842	2,783
14 Gain (loss) on disposal of fixed assets	0	0	(2,187)	(2,187)	0
15 Other, net	0	0	0	0	(9)
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>298,206</u>	<u>223,655</u>	<u>667,504</u>	<u>444,102</u>	<u>417,926</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	5,887
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>298,206</u>	<u>223,655</u>	<u>667,504</u>	<u>444,102</u>	<u>423,813</u>
20 BEGINNING NET POSITION	<u>776,447</u>	<u>776,447</u>	<u>776,447</u>	<u>0</u>	<u>243,907</u>
21 ENDING NET POSITION	<u>\$1,074,653</u>	<u>\$1,000,102</u>	<u>\$1,443,951</u>	<u>\$444,102</u>	<u>\$667,720</u>

Analysis of Net Position	
Cash	\$1,741,894
Receivable	0
Inventory	0
Capital Assets, net	27,126
Other Assets	0
Deferred Outflows	37,749
Liabilities	(304,397)
Deferred Inflows	(58,421)
Net Position	<u>\$1,443,951</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$24,574,000	\$18,430,500	\$18,725,885	\$295,385	\$17,791,443
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>24,574,000</u>	<u>18,430,500</u>	<u>18,725,885</u>	<u>295,385</u>	<u>17,791,443</u>
OPERATING EXPENSES:					
4 Personnel Services	8,021,847	6,016,385	5,837,213	179,172	5,552,725
5 Supplies and materials	1,577,396	1,183,047	1,408,315	(225,268)	823,780
6 Services and other expenses	4,864,291	3,648,218	3,292,045	356,173	3,734,902
7 Repairs and maintenance	4,126,969	3,095,227	2,527,530	567,696	2,588,494
8 Closure & Postclosure Costs	474,500	355,875	460,333	(104,458)	372,438
9 Depreciation and amortization	3,214,600	2,410,950	2,268,905	142,045	2,483,150
10 TOTAL OPERATING EXPENSES	<u>22,279,603</u>	<u>16,709,702</u>	<u>15,794,341</u>	<u>915,361</u>	<u>15,555,490</u>
11 OPERATING INCOME/(LOSS)	<u>2,294,397</u>	<u>1,720,798</u>	<u>2,931,544</u>	<u>1,210,746</u>	<u>2,235,954</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	59,000	44,250	158,788	114,538	25,476
13 Interest expense	(8,943)	(6,707)	(8,675)	(1,968)	(22,613)
14 Gain (loss) on disposal of fixed assets	268,700	201,525	82,663	(118,862)	(5,690)
15 Other, net	153,500	115,125	150,973	35,848	307,727
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,766,654</u>	<u>2,074,991</u>	<u>3,315,293</u>	<u>1,240,302</u>	<u>2,540,854</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	55,596
18 Operating transfers out	(1,822,544)	(1,366,908)	(1,822,544)	(455,636)	(2,006,244)
19 NET INCOME/(LOSS)	<u>944,110</u>	<u>708,083</u>	<u>1,492,749</u>	<u>784,666</u>	<u>590,206</u>
20 BEGINNING NET POSITION	<u>26,365,980</u>	<u>26,365,980</u>	<u>26,365,980</u>	<u>0</u>	<u>24,814,406</u>
21 ENDING NET POSITION	<u>\$27,310,090</u>	<u>\$27,074,063</u>	<u>\$27,858,729</u>	<u>\$784,666</u>	<u>\$25,404,612</u>

Analysis of Net Position

Cash	
Operating	\$10,333,152
Debt Reserve	267
Receivable	3,913,798
Inventory	-
Capital Assets, net	22,593,024
Other Assets	(4,434)
Deferred Outflows	301,988
Liabilities	(8,811,691)
Deferred Inflows	(467,377)
Net Position	<u>\$27,858,729</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$773,733	\$580,300	\$604,199	\$23,899	\$525,350
2 RiverMarket Parking	636,099	477,074	507,916	30,842	503,802
3 Business Licenses	253,000	189,750	287,426	97,676	253,163
4 Street Repairs	400,000	300,000	282,208	(17,792)	254,889
5 Parking Meters	299,000	224,250	361,182	136,932	210,906
6 Other	0	0	0	0	77
7 TOTAL OPERATING REVENUES	<u>2,361,832</u>	<u>1,771,374</u>	<u>2,042,930</u>	<u>271,556</u>	<u>1,748,187</u>
OPERATING EXPENSES:					
8 Personnel Services	543,000	407,250	416,744	(9,494)	342,695
9 Supplies and materials	33,500	25,125	32,287	(7,162)	12,033
10 Repairs and maintenance	44,000	33,000	65,365	(32,365)	28,491
11 Services and other expenses	502,128	376,596	434,731	(58,135)	435,649
12 Depreciation and amortization	220,200	165,150	165,139	11	169,730
13 TOTAL OPERATING EXPENSES	<u>1,342,828</u>	<u>1,007,121</u>	<u>1,114,266</u>	<u>(107,145)</u>	<u>988,598</u>
14 OPERATING INCOME/(LOSS)	<u>1,019,004</u>	<u>764,253</u>	<u>928,664</u>	<u>164,411</u>	<u>759,588</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	9,100	6,825	46,442	39,617	9,309
16 Debt Service	(29,326)	(21,995)	(22,920)	(925)	(22,620)
17 Interest expense	(254,900)	(191,175)	(197,714)	(6,539)	(221,450)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	0	0	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>743,878</u>	<u>557,909</u>	<u>754,474</u>	<u>196,565</u>	<u>524,828</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>743,878</u>	<u>557,909</u>	<u>754,474</u>	<u>196,565</u>	<u>524,828</u>
24 BEGINNING NET POSITION	<u>4,597,654</u>	<u>4,597,654</u>	<u>4,597,654</u>	<u>0</u>	<u>3,930,478</u>
25 ENDING NET POSITION	<u>\$5,341,532</u>	<u>\$5,155,563</u>	<u>\$5,352,128</u>	<u>\$196,565</u>	<u>\$4,455,306</u>

Analysis of Net Position

Cash	
Operating	\$3,132,543
Debt Reserve	1,225,711
Receivable	252,494
Inventory	
Capital Assets, net	5,285,185
Other Assets	186,870
Liabilities	<u>(4,730,675)</u>
Net Position	<u>\$5,352,128</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	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 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
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 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,207,764</u>	<u>1,207,764</u>	<u>753,334</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,207,764</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 September 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
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 Total Contributions	<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	(2,345,820)	(2,345,820)	427,304
7 Realized gain (loss) on the sale of investments	0	0	438,406	438,406	352,182
8 Interest and dividends	0	0	131,589	131,589	129,130
9	0	0	(1,775,825)	(1,775,825)	908,616
10 Less investment expense	0	0	(18,922)	(18,922)	(12,741)
11 Net investment income (loss)	0	0	(1,794,747)	(1,794,747)	895,875
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(694,203)</u>	<u>(694,203)</u>	<u>895,875</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,204,393	(1,204,393)	1,252,476
14 Administrative expenses	0	0	26,092	(26,092)	32,304
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,230,485</u>	<u>(1,230,485)</u>	<u>1,284,780</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,924,689)</u>	<u>(1,924,689)</u>	<u>(388,904)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,280,624</u>	<u>13,280,624</u>	<u>12,503,204</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,355,935</u>	<u>\$11,355,935</u>	<u>\$12,114,300</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on December 21, 2022.

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Sep 30, 2021 Unaudited
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	(\$486,746)	(\$486,746)	\$19,841
2 Plan members	0	0	5,656	5,656	11,082
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	11,170	11,170	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>(469,920)</u>	<u>(469,920)</u>	<u>30,923</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(2,188,078)	(2,188,078)	229,582
7 Realized gain (loss) on the sale of investments	0	0	472,219	472,219	713,816
8 Interest and dividends	0	0	103,472	103,472	117,488
9	<u>0</u>	<u>0</u>	<u>(1,612,388)</u>	<u>(1,612,388)</u>	<u>1,060,886</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>(1,625,451)</u>	<u>(1,625,451)</u>	<u>1,043,931</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,095,371)</u>	<u>(2,095,371)</u>	<u>1,074,854</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,639,832	(1,639,832)	1,620,424
14 Administrative expenses	0	0	22,212	(22,212)	34,307
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,662,044</u>	<u>(1,662,044)</u>	<u>1,654,731</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(3,757,415)</u>	<u>(3,757,415)</u>	<u>(579,877)</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,762,436</u>	<u>12,762,436</u>	<u>13,592,499</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,005,021</u>	<u>\$9,005,021</u>	<u>\$13,012,622</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 September 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$133,098	\$133,098	\$177,533
2 Plan members	0	0	281,890	281,890	115,163
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>414,988</u>	<u>414,988</u>	<u>292,696</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(1,881,838)	(1,881,838)	949,438
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>(1,881,838)</u>	<u>(1,881,838)</u>	<u>949,438</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	(1,881,838)	(1,881,838)	949,438
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,466,850)</u>	<u>(1,466,850)</u>	<u>1,242,135</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	964,065	(964,065)	276,081
14 Administrative expenses	0	0	125	(125)	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>964,190</u>	<u>(964,190)</u>	<u>276,081</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,431,040)</u>	<u>(2,431,040)</u>	<u>966,053</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,982,278</u>	<u>8,982,278</u>	<u>9,569,740</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$6,551,238</u>	<u>\$6,551,238</u>	<u>\$10,535,793</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 September 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$3,326,336	\$3,326,336	\$3,510,609
2 Plan members	0	0	1,765,975	1,765,975	1,515,732
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 Total Contributions	<u>0</u>	<u>0</u>	<u>5,167,598</u>	<u>5,167,598</u>	<u>5,085,766</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(17,324,896)	(17,324,896)	3,901,427
8 Realized gain (loss) on the sale of investments	0	0	2,458,131	2,458,131	824,031
9 Interest and dividends	0	0	890,758	890,758	852,538
10	<u>0</u>	<u>0</u>	<u>(13,976,008)</u>	<u>(13,976,008)</u>	<u>5,577,996</u>
11 Less investment expense	0	0	(72,731)	(72,731)	(86,461)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(14,048,739)</u>	<u>(14,048,739)</u>	<u>5,491,535</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(8,881,141)</u>	<u>(8,881,141)</u>	<u>10,577,301</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	1,765,706	(1,765,706)	1,308,740
15 Administrative expenses	0	0	307,804	(307,804)	264,921
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>2,073,511</u>	<u>(2,073,511)</u>	<u>1,573,661</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(10,954,652)</u>	<u>(10,954,652)</u>	<u>9,003,640</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>93,660,122</u>	<u>93,660,122</u>	<u>80,695,466</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$82,705,470</u>	<u>\$82,705,470</u>	<u>\$89,699,106</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 September 30, 2022
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
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	Total Contributions	<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	(1,742,174)	184,311
7	Realized gain (loss) on the sale of investments	0	0	86,232	180,541
8	Interest and dividends	0	0	116,699	86,756
9		<u>0</u>	<u>0</u>	<u>(1,539,243)</u>	<u>451,607</u>
10	Less investment expense	0	0	(68,423)	(63,069)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(1,607,667)</u>	<u>388,538</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(1,607,667)</u>	<u>988,538</u>
DEDUCTIONS:					
13	Benefits paid directly to participants	0	0	0	0
14	Administrative expenses	0	0	0	0
15	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,607,667)</u>	<u>988,538</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,724,152</u>	<u>8,407,217</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,116,485</u>	<u>\$9,395,755</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Sep 30, 2021 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	1,936,280	1,936,280	1,986,335
4 Total Contributions	<u>0</u>	<u>0</u>	<u>1,936,280</u>	<u>1,936,280</u>	<u>1,986,335</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	2,233	2,233	1,836
8	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>1,836</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,233</u>	<u>2,233</u>	<u>1,836</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>1,938,513</u>	<u>1,988,171</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	1,938,513	(1,938,513)	1,988,171
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,938,513</u>	<u>(1,938,513)</u>	<u>1,988,171</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended September 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	\$575,120	\$3,686,902	\$5,891,237	\$19,993,847			\$30,147,107	\$2,357,334
108 General - Special Projects				678,476			678,476	2,330,858
110 Seized Money			424,805				424,805	1,923
140 Franchise Fee Collection							0	0
200 Street				3,548,432			3,548,432	120,988
205 Street - Special Projects							0	1,683,298
210 Special Projects				6,509			6,509	992,521
220 911							0	3,621
230 CDBG							0	107,598
240 HIPP							0	213,185
250 NHSP							0	7,400
270 Grants	100,105			2,210,529			2,310,634	5,104,676
271 American Rescue Plan Act				10,990,984			10,990,984	4,586,011
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	676,734
326 2012-2021 Capital Project Fund							0	17,863,157
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond							0	4,730,223
352 TIF - Port Authority				130,652			130,652	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service				2,287,554			2,287,554	0
530 2013 Improvement Bonds Debt Service Fund				7,628,396			7,628,396	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,043,807			1,043,807	0
560 2017 Library Refunding Bond Fund				2,287,554			2,287,554	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		577,254			350,532		927,786	0
601 Vehicle Storage Facility	6,407	92,103		205,887	58,421		362,818	0
603 Waste Disposal	23,073	835,845	7,952,772		467,377	-	9,279,068	0
612 Rivermarket Garage Fund	216,204		61,593	2,878		4,450,000	4,730,675	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan	7,000						7,000	0
850 Courts	34,434		114,612				149,046	0
940 Accounts Payable Clearing Fund	14,835						14,835	0
Totals	<u>\$977,178</u>	<u>\$5,192,105</u>	<u>\$14,445,019</u>	<u>\$51,015,505</u>	<u>\$876,330</u>	<u>\$4,450,000</u>	<u>\$76,956,137</u>	<u>\$40,779,527</u>

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended September 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 9/30/2022</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	\$71,550
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	22,850,000	-	1,390,000	2,100,000	19,360,000	645,063
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	3,465,000	-	118,625
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
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,070,000	-	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
TEMPORARY NOTE										
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	8/20/2024	2.25%	3,465,312	-	1,129,523	-	2,335,789	77,970
2021 Temporary Note	Regions Capital Advantage, Inc.	\$5,925,000	8/17/2026	0.84%	5,925,000	-	1,165,261	-	4,759,739	49,770
CAPITAL LEASE OBLIGATIONS										
2019 Vehicle Lease	Enterprise Lease Management	2,924,374			1,963,720	-	333,972	-	1,629,748	59,603
2020 Vehicle Lease	Enterprise Lease Management	1,309,435			968,880	-	145,821	-	823,059	28,436
2021 Vehicle Lease	Enterprise Lease Management	1,857,413			1,661,181	-	297,550	-	1,363,631	38,936
Grand Total		\$187,251,222			\$109,487,128	\$0	\$12,520,163	\$15,005,000	\$81,961,965	\$2,621,333

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