

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund
For the Period Ended April 30, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2022 Unaudited
REVENUES:					
1 General property taxes	\$35,094,607	\$11,698,202	\$13,962,314	\$2,264,112	\$12,439,939
2 Sales taxes	134,318,006	44,772,669	45,540,110	767,441	41,365,886
3 Licenses and permits	13,064,400	4,354,800	8,541,956	4,187,156	7,946,791
4 Intergovernmental	10,020,799	3,340,266	0	(3,340,266)	0
5 Charges for services	11,260,292	3,753,431	3,909,962	156,531	3,835,667
6 Fines and fees	1,594,600	531,533	655,477	123,944	465,826
7 Utility franchise fees	32,404,050	10,801,350	10,672,505	(128,845)	10,246,524
8 Investment income	450,000	150,000	395,154	245,154	528,066
9 Miscellaneous	975,696	325,232	395,718	70,486	304,197
10 TOTAL REVENUES	<u>239,182,450</u>	<u>79,727,483</u>	<u>84,073,196</u>	<u>4,345,713</u>	<u>77,132,897</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	27,066,043	9,022,014	7,448,712	1,573,302	6,511,469
12 Board of Directors	348,179	116,060	121,436	(5,376)	104,295
13 Community Programs	296,640	98,880	83,771	15,109	125,132
14 City Attorney	2,447,344	815,781	677,972	137,809	561,772
15 District Court - First Division (Criminal)	1,391,356	463,785	425,019	38,766	416,846
16 District Court - Third Division (Environmental)	577,786	192,595	178,271	14,324	180,765
17 District Court - Second Division (Traffic)	1,333,836	444,612	443,752	860	365,786
18 Finance	4,608,527	1,536,176	1,275,308	260,868	1,238,026
19 Human Resources	2,437,061	812,354	738,566	73,788	629,706
20 Information Technology	7,848,686	2,616,229	1,795,596	820,633	2,088,403
21 Planning and Development	3,294,881	1,098,294	1,065,702	32,592	916,711
22 TOTAL GENERAL GOVERNMENT	<u>51,650,339</u>	<u>17,216,780</u>	<u>14,254,105</u>	<u>2,962,675</u>	<u>13,138,911</u>
23 PUBLIC WORKS	1,140,917	380,306	336,586	43,720	351,560
24 PARKS & RECREATION	10,696,602	3,565,534	3,469,257	96,277	3,047,406
25 RIVERMARKET	1,071,692	357,231	307,150	50,081	292,586
26 GOLF	1,751,163	583,721	595,047	(11,326)	508,722
27 JIM DAILEY FITNESS & AQUATICS	858,252	286,084	294,199	(8,115)	233,308
28 ZOO	7,130,580	2,376,860	2,437,846	(60,986)	2,308,353
29 FIRE	59,166,806	19,722,269	17,337,221	2,385,048	18,140,464
30 POLICE	82,883,590	27,627,863	25,332,395	2,295,468	23,916,659
31 911 OPERATIONS	4,312,137	1,437,379	1,318,367	119,012	1,293,839
32 HOUSING & NEIGHBORHOOD PROGRAMS	6,331,012	2,110,337	2,041,568	68,769	1,750,981
33 DEBT SERVICE:					
34 Principal	2,329,987	776,662	0	776,662	0
35 Fiscal Charges on Long Term Debt	92,537	30,846	0	30,846	0
36 CAPITAL OUTLAY	63,325	21,108	44,550	(23,442)	0
37 VACANCY SAVINGS	(1,793,313)	(597,771)	0	(597,771)	0
38 TOTAL EXPENDITURES	<u>227,685,626</u>	<u>75,895,209</u>	<u>67,768,291</u>	<u>8,126,918</u>	<u>64,982,788</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>11,496,824</u>	<u>3,832,275</u>	<u>16,304,905</u>	<u>12,472,630</u>	<u>12,150,109</u>
OTHER FINANCING SOURCES/(USES):					
40 CARRYOVER - PRIOR YEAR	0	0	0	0	0
41 TRANSFERS IN	1,564,826	521,609	1,564,826	1,043,217	2,099,761
42 TRANSFERS OUT	(13,061,650)	(4,353,883)	(13,061,650)	(8,707,767)	(10,769,512)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
43 EXPENDITURES AND OTHER FINANCING USES	0	0	4,808,081	4,808,081	3,480,358
44 BEGINNING FUND BALANCE	29,975,043	29,975,043	29,975,043	0	36,591,886
45 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$29,975,043</u>	<u>\$29,975,043</u>	<u>\$34,783,124</u>	<u>\$4,808,081</u>	<u>\$40,072,244</u>

Note 1: Total encumbrances included in the reported expenditures are \$2,181,773.

Note 2: This presentation includes Fund 100A restricted reserves of \$13,100,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.
The April 30, 2023 fund balance in Fund 108 is \$56,801,702.
The April 30, 2023 fund balance in Fund 110 is \$319,561.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$75,962	\$75,962	\$37,232
2 Fines and fees	0	0	12,841	12,841	10,473
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	58,653	58,653	55,118
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>147,456</u>	<u>147,456</u>	<u>102,824</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,154,684	(1,154,684)	1,094,158
8 City Attorney	0	0	0	0	569
9 Finance	0	0	26,992	(26,992)	58,510
10 Information Technology	0	0	213,058	(213,058)	266,796
12 Human Resources	0	0	13,996	(13,996)	11,837
13 Planning	0	0	12,647	(12,647)	67,100
14 Community Programs	0	0	1,737,965	(1,737,965)	942,878
15 Public Works	0	0	134,620	(134,620)	274,111
16 Parks and Recreation	0	0	138,832	(138,832)	92,768
17 Jim Dailey Fitness and Aquatics	0	0	0	0	0
18 Fire	0	0	242,819	(242,819)	355,476
19 Police	0	0	1,095,779	(1,095,779)	0
20 Housing	0	0	540,986	(540,986)	464,666
21 Fleet	0	0	0	0	427,450
22 Zoo	0	0	93,580	(93,580)	16,798
23 Debt Service:					
24 Principal	0	0	0	0	0
25 Fiscal Charges on Long Term Debt	0	0	0	0	0
26 Capital Outlay	0	0	4,170,607	(4,170,607)	0
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,576,565</u>	<u>(9,576,565)</u>	<u>4,073,117</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,429,109)	9,429,109	(3,970,293)
OTHER FINANCING SOURCES (USES):					
29 Transfers In	0	0	13,005,150	13,005,150	10,713,012
30 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
31	0	0	3,576,041	3,576,041	6,742,719
32 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>53,225,661</u>	<u>53,225,661</u>	<u>25,156,006</u>
33 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$56,801,702</u>	<u>\$56,801,702</u>	<u>\$31,898,725</u>

Note 1: As of April 30, 2023, fund balance is comprised of 319 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Seized Money Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	2,350	2,350	0
3 Miscellaneous	0	0	5,521	5,521	33,557
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,871</u>	<u>7,871</u>	<u>33,557</u>
EXPENDITURES:					
5 Police	0	0	453	(453)	1,923
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>453</u>	<u>(453)</u>	<u>1,923</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	7,418	7,418	31,635
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	7,418	7,418	31,635
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>312,143</u>	<u>312,143</u>	<u>140,802</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$319,561</u>	<u>\$319,561</u>	<u>\$172,437</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$42,000	\$42,000	\$217,000
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>42,000</u>	<u>217,000</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	42,000	42,000	217,000
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	42,000	42,000	217,000
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$41,999</u>	<u>\$41,999</u>	<u>\$216,999</u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$7,227,897	\$2,409,299	\$2,883,271	\$473,972	\$2,573,425
2 Licenses and permits	19,800	6,600	0	(6,600)	0
3 Intergovernmental	18,101,700	6,033,900	5,533,498	(500,402)	5,475,909
4 Charges for services	24,000	8,000	22,866	14,866	0
5 Investment income	200,000	66,667	148,356	81,689	297,397
6 Miscellaneous	52,300	17,433	20,956	3,523	23,711
7 TOTAL REVENUES	<u>25,625,697</u>	<u>8,541,899</u>	<u>8,608,947</u>	<u>67,048</u>	<u>8,370,442</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,958,713	986,238	917,148	69,090	969,588
9 Operations Administration	655,943	218,648	169,228	49,420	166,414
10 Street & Drainage Maintenance	8,329,339	2,776,446	2,393,857	382,589	2,207,341
11 Storm Drainage Maintenance	1,282,183	427,394	338,544	88,850	301,256
12 Work Pool	157,349	52,450	25,000	27,450	24,867
13 Resource Control & Scheduling	382,750	127,583	134,847	(7,264)	110,600
14 Control Devices	1,021,181	340,394	364,932	(24,538)	346,043
15 Signals	1,017,132	339,044	272,743	66,301	253,978
16 Parking Meters	126,979	42,326	50,821	(8,495)	45,962
17 Civil Engineering	1,665,455	555,152	546,604	8,548	448,205
18 Traffic Engineering	3,739,692	1,246,564	1,153,268	93,296	1,038,296
19 Parking Enforcement	339,846	113,282	72,940	40,342	67,994
20 Capital Outlay	0	0	2,583	(2,583)	0
21 TOTAL EXPENDITURES	<u>21,676,562</u>	<u>7,225,521</u>	<u>6,442,515</u>	<u>783,006</u>	<u>5,980,545</u>
22 REVENUES OVER (UNDER) EXPENDITURES	3,949,135	1,316,378	2,166,432	850,054	2,389,898
OTHER FINANCING SOURCES (USES):					
23 Carryover-Prior Year	0	0	0	0	0
24 Transfers In	284,000	94,667	284,000	189,333	284,000
25 Transfers Out	(2,827,217)	(942,406)	(2,827,217)	(1,884,811)	(2,729,717)
26 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,405,918	468,639	(376,785)	(845,424)	(55,819)
27 BEGINNING FUND BALANCE	<u>23,750,205</u>	<u>23,750,205</u>	<u>23,750,205</u>	<u>0</u>	<u>21,694,126</u>
28 ENDING FUND BALANCE (Note 1)	<u>\$25,156,123</u>	<u>\$24,218,844</u>	<u>\$23,373,420</u>	<u>(\$845,424)</u>	<u>\$21,638,307</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2023 fund balance in Fund 205 is \$5,693,837.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	1,400	1,400	102,417
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>	<u>102,417</u>
EXPENDITURES:					
5 Public Works	0	0	354,366	(354,366)	1,777,986
6 Capital Outlay	0	0	1,313,018	(1,313,018)	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,667,384</u>	<u>(1,667,384)</u>	<u>1,777,986</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,665,984)	(1,665,984)	(1,675,569)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	2,290,000	2,290,000	2,225,000
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	624,016	624,016	549,431
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,069,821</u>	<u>5,069,821</u>	<u>4,432,839</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$5,693,837</u>	<u>\$5,693,837</u>	<u>\$4,982,270</u>

Note 1: Fund balance is comprised of 42 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Special Projects Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$71,472	\$71,472	\$67,013
2 Intergovernmental	0	0	77,083	77,083	207,194
3 Charges for services	0	0	374,684	374,684	399,510
4 Fines and fees	0	0	291,413	291,413	205,365
5 Interest income	0	0	2,807	2,807	42,723
6 Miscellaneous	0	0	776,947	776,947	443,698
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,594,406</u>	<u>1,594,406</u>	<u>1,365,504</u>
EXPENDITURES:					
8 Executive Administration	0	0	81,125	(81,125)	73,026
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	142	(142)	164
12 District Court - Second Division (Traffic)	0	0	6,202	(6,202)	10,313
13 District Court - Third Division (Environmental)	0	0	0	0	0
14 Finance	0	0	55,172	(55,172)	20,417
15 Human Resources	0	0	10,081	(10,081)	91,891
16 Information Technology	0	0	0	0	0
17 Planning	0	0	33,772	(33,772)	5,103
18 Fleet	0	0	2,076	(2,076)	477,975
19 Public Works	0	0	6,600	(6,600)	47,245
20 Parks and Recreation	0	0	468,916	(468,916)	527,742
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	242,311	(242,311)	352,451
23 Police	0	0	27,585	(27,585)	(3,451)
24 Housing	0	0	34,596	(34,596)	128,630
25 Zoo	0	0	458	(458)	5,330
26 Debt Service:					
27 Principal	0	0	0	0	0
28 Fiscal Charges on Long Term Debt	0	0	0	0	0
29 Capital Outlay	0	0	182,432	(182,432)	0
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,151,468</u>	<u>(1,151,468)</u>	<u>1,736,836</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	442,938	442,938	(371,333)
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	0	0	0
33 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 34 EXPENDITURES AND OTHER FINANCING USES	0	0	442,938	442,938	(371,333)
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,685,483</u>	<u>6,685,483</u>	<u>4,034,092</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$7,128,421</u>	<u>\$7,128,421</u>	<u>\$3,662,759</u>

Note 1: Fund balance is comprised of 112 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Emergency 911 Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$185,099	\$185,099	\$183,473
2 Interest income	0	0	22,730	22,730	56,189
3 Miscellaneous	0	0	0	0	6,222
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>207,829</u>	<u>207,829</u>	<u>245,884</u>
EXPENDITURES:					
5 Police	0	0	85,671	(85,671)	87,111
6 Capital Outlay	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>85,671</u>	<u>(85,671)</u>	<u>87,111</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	122,158	122,158	158,772
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	122,158	122,158	158,772
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,878,868</u>	<u>3,878,868</u>	<u>3,493,311</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$4,001,026</u>	<u>\$4,001,026</u>	<u>\$3,652,083</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Grant Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,766,508	\$3,766,508	\$1,328,484
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	4,057	4,057	2,650
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	17,990	17,990	4,189
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,788,555</u>	<u>3,788,555</u>	<u>1,335,322</u>
EXPENDITURES:					
6 General Government	0	0	3,610,997	(3,610,997)	125,843
7 Public Works	0	0	0	0	1,844,228
8 Parks & Recreation	0	0	140,656	(140,656)	88,843
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	33,646	(33,646)	0
12 Police	0	0	813,544	(813,544)	727,699
13 Housing	0	0	13,667	(13,667)	19,632
14 Capital Outlay	0	0	3,978,224	(3,978,224)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,590,734</u>	<u>(8,590,734)</u>	<u>2,806,245</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,802,179)	(4,802,179)	(1,470,923)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	0	0	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,802,179)	(4,802,179)	(1,470,923)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>22,972</u>	<u>17,775</u>	<u>17,775</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,779,207)</u>	<u>(\$4,779,207)</u>	<u>(\$1,453,148)</u>

Expenditures include:	
Expended	\$3,782,802
Encumbered	<u>4,807,932</u>
	<u>\$8,590,734</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$1,731,948
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	37,068	37,068	16,661
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>37,068</u>	<u>37,068</u>	<u>1,748,608</u>
EXPENDITURES:					
6 General Government	0	0	1,773,270	(1,773,270)	2,952,218
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	1,458,011
11 Police	0	0	264,887	(264,887)	108
12 Housing	0	0	206,349	(206,349)	3,500
13 Capital Outlay	0	0	4,497,152	(4,497,152)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,741,658</u>	<u>(6,741,658)</u>	<u>4,413,837</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,704,590)	(6,704,590)	(2,665,229)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,704,590)	(6,704,590)	(2,665,229)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>355,658</u>	<u>355,658</u>	<u>57,214</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$6,348,932)</u>	<u>(\$6,348,932)</u>	<u>(\$2,608,015)</u>

Expenditures include:	
Expended	\$828,074
Encumbered	5,913,584
	<u>\$6,741,658</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. The second tranche of funds was received in June 2022. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$710,577	\$710,577	\$1,194,364
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	3,074
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>710,577</u>	<u>710,577</u>	<u>1,197,438</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	748,553	(748,553)	1,159,768
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>748,553</u>	<u>(748,553)</u>	<u>1,159,768</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(37,976)	(37,976)	37,669
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	(37,976)	(37,976)	37,669
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,124,051</u>	<u>1,124,051</u>	<u>878,306</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,086,075</u>	<u>\$1,086,075</u>	<u>\$915,975</u>

Expenditures include:	
Expended	\$568,796
Encumbered	<u>179,757</u>
	<u>\$748,553</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
HIPP Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$110,667	\$110,667	\$259,936
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	177,137	177,137	126,025
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>287,804</u>	<u>287,804</u>	<u>385,961</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	458,735	(458,735)	919,216
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>458,735</u>	<u>(458,735)</u>	<u>919,216</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(170,931)	(170,931)	(533,255)
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	(170,931)	(170,931)	(533,255)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,623,768</u>	<u>1,623,768</u>	<u>1,659,005</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,452,837</u>	<u>\$1,452,837</u>	<u>\$1,125,750</u>

Expenditures include:	
Expended	\$286,856
Encumbered	<u>171,879</u>
	<u>\$458,735</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
NHSP Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	100,294	100,294	32,073
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>100,294</u>	<u>100,294</u>	<u>32,073</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	107,975	(107,975)	39,500
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>107,975</u>	<u>(107,975)</u>	<u>39,500</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,681)	(7,681)	(7,427)
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	<u>0</u>	<u>0</u>	<u>(7,681)</u>	<u>(7,681)</u>	<u>(7,427)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,246</u>	<u>18,246</u>	<u>17,779</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,565</u>	<u>\$10,565</u>	<u>\$10,352</u>

Expenditures include:	
Expended	\$45,004
Encumbered	<u>62,971</u>
	<u>\$107,975</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Short Term Capital Fund
For the Period Ended April 30, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2022 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	49,662	49,662	40,942
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>49,662</u>	<u>49,662</u>	<u>40,942</u>
EXPENDITURES:					
5 General Government	0	0	49	(49)	49
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	71,115
8 Fire	0	0	100,935	(100,935)	628,890
9 Police	0	0	0	0	487,305
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	7,501,175	(7,501,175)	0
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,602,159</u>	<u>(7,602,159)</u>	<u>1,187,359</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,552,497)	(7,552,497)	(1,146,417)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	7,400,000	7,400,000	0
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(152,497)	(152,497)	(1,146,417)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,955,601</u>	<u>1,955,601</u>	<u>3,072,791</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,803,104</u>	<u>\$1,803,104</u>	<u>\$1,926,374</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended April 30, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2022 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	186,050	186,050	507,591
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>186,050</u>	<u>186,050</u>	<u>507,591</u>
EXPENDITURES:					
5 General Government	0	0	0	0	1,399,936
6 Housing	0	0	0	0	0
7 Public Works	0	0	37,786	(37,786)	3,282,158
8 Parks and Recreation	0	0	251,359	(251,359)	814,544
9 Fire	0	0	0	0	0
10 Police	0	0	30,078	(30,078)	2,060,640
11 Fleet	0	0	0	0	8,152
12 Zoo	0	0	49,947	(49,947)	302,778
13 Capital Outlay	0	0	11,184,468	(11,184,468)	0
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,553,638</u>	<u>(11,553,638)</u>	<u>7,868,209</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,367,588)	(11,367,588)	(7,360,617)
OTHER FINANCING SOURCES (USES):					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
19 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(11,367,588)	(11,367,588)	(7,360,617)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>32,705,544</u>	<u>32,705,544</u>	<u>42,278,073</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$21,337,956</u>	<u>\$21,337,956</u>	<u>\$34,917,456</u>

Expenditures include:	
Expended	\$2,368,508
Encumbered	<u>9,185,130</u>
Total	<u>\$11,553,638</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$3,189
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,189</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	3,189
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	0	0	3,189
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>270,810</u>	<u>283,427</u>	<u>283,427</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$270,810</u>	<u>\$270,810</u>	<u>\$286,616</u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$58,389	\$58,389	\$1,202
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>58,389</u>	<u>58,389</u>	<u>1,202</u>
EXPENDITURES:					
4 Public Works Capital Outlay	0	0	3,329,251	(3,329,251)	7,242,214
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,329,251</u>	<u>(3,329,251)</u>	<u>7,242,214</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,270,862)	(3,270,862)	(7,241,012)
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	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,270,862)	(3,270,862)	(7,241,012)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,338,978</u>	<u>4,338,978</u>	<u>11,099,738</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,068,116</u>	<u>\$1,068,116</u>	<u>\$3,858,726</u>
Expenditures include:					
Expended	\$1,252,932				
Encumbered	<u>2,076,319</u>				
Total	<u>\$3,329,251</u>				

Note 1: As of April 30, 2023, the fund balance has been allocated to 21 special projects.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,240	1,240	2,962
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,240</u>	<u>1,240</u>	<u>2,962</u>
EXPENDITURES:					
5 Street & Drainage	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,240	1,240	2,962
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	1,240	1,240	2,962
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>216,788</u>	<u>216,788</u>	<u>236,936</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$218,028</u>	<u>\$218,028</u>	<u>\$239,898</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$340,280	\$340,280	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>340,280</u>	<u>340,280</u>	<u>0</u>
EXPENDITURES:					
4 General Government	0	0	17,100	(17,100)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>17,100</u>	<u>(17,100)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	323,180	323,180	0
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 Cost of Issuance	0	0	0	0	0
11 Other, net	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	323,180	323,180	0
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,551,569</u>	<u>25,551,569</u>	<u>0</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$25,874,749</u>	<u>\$25,874,749</u>	<u>\$0</u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2022 Capital Improvement Bonds
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$674,943	\$674,943	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>674,943</u>	<u>674,943</u>	<u>0</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	1,919,061	(1,919,061)	0
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	0	0	0
7 Parks Capital Outlay	0	0	0	0	0
8 Zoo Capital Outlay	0	0	0	0	0
9 Fire Capital Outlay	0	0	9,746,656	(9,746,656)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,665,717</u>	<u>(11,665,717)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(10,990,774)	(10,990,774)	0
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	0	0	0	0	0
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(10,990,774)	(10,990,774)	0
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>58,240,393</u>	<u>58,240,393</u>	<u>0</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$47,249,619</u>	<u>\$47,249,619</u>	<u>\$0</u>

Expenditures include:	
Expended	\$0
Encumbered	<u>9,746,656</u>
Total	<u><u>\$9,746,656</u></u>

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

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2018 Hotel Gross Receipts Tax
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$53	\$53	\$124
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>53</u>	<u>53</u>	<u>124</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	53	53	124
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	<u>0</u>	<u>0</u>	<u>53</u>	<u>53</u>	<u>124</u>
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,988</u>	<u>8,988</u>	<u>9,527</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,041</u>	<u>\$9,041</u>	<u>\$9,651</u>
Expenditures include:					
Expended	\$0				
Encumbered	0				
Total	<u>\$0</u>				

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2015 Library Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$1,604,702
2 Interest Income	0	0	0	0	190
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,604,892</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	3,840,869
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,840,869</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(2,235,977)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(324,325)	(324,325)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(324,325)	(324,325)	(2,235,977)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>506,053</u>	<u>506,053</u>	<u>4,228,938</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$181,728</u>	<u>\$181,728</u>	<u>\$1,992,961</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$5,349,070
2 Interest Income	0	0	0	0	2,391
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,351,461</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	13,924,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,924,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(8,572,539)
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	0	0	(8,572,539)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,601,542</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,029,003</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,029,762	\$6,029,762	\$0
2 Interest Income	0	0	594	594	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,030,356</u>	<u>6,030,356</u>	<u>0</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	6,030,356	6,030,356	0
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	6,030,356	6,030,356	0
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,030,356</u>	<u>\$6,030,356</u>	<u>\$0</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$788,155	\$788,155	\$746,060
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,403	2,403	222
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>790,558</u>	<u>790,558</u>	<u>746,282</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	264,825	(264,825)	277,575
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>264,825</u>	<u>(264,825)</u>	<u>277,575</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	525,733	525,733	468,707
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	525,733	525,733	468,707
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,866</u>	<u>17,866</u>	<u>16,570</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$543,599</u>	<u>\$543,599</u>	<u>\$485,277</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$16,245
2 Interest Income	0	0	6,416	6,416	290
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,416</u>	<u>6,416</u>	<u>16,535</u>
EXPENDITURES:					
5 Debt Service	0	0	259,200	(259,200)	142,350
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>259,200</u>	<u>(259,200)</u>	<u>142,350</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(252,784)	(252,784)	(125,815)
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	(252,784)	(252,784)	(125,815)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>580,270</u>	<u>580,270</u>	<u>423,938</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$327,486</u>	<u>\$327,486</u>	<u>\$298,123</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2022 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$1,604,702
2 Interest income	0	0	246	246	3,101
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>246</u>	<u>246</u>	<u>1,607,803</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	4,074,225
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,074,225</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	246	246	(2,466,422)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	(324,325)	(324,325)	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(324,079)	(324,079)	(2,466,422)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>324,325</u>	<u>324,325</u>	<u>4,494,002</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$246</u>	<u>\$246</u>	<u>\$2,027,580</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 18, 2023.

City of Little Rock, Arkansas
 Monthly Financial Report
 2022 Library Construction and Refunding Bonds - Debt Service Fund
 For the Period Ended April 30, 2023
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,591,023	\$2,591,023	\$0
2 Interest income	0	0	5,291	5,291	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,596,314</u>	<u>2,596,314</u>	<u>0</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	2,596,314	2,596,314	0
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Transfer 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	2,596,314	2,596,314	0
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>476,783</u>	<u>476,783</u>	<u>0</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,073,097</u>	<u>\$3,073,097</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 18, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Hotel Tax Revenue
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$864,023	\$864,023	\$747,911
2 Interest Income	0	0	7,871	7,871	240
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>871,894</u>	<u>871,894</u>	<u>748,151</u>
EXPENDITURES:					
5 Interest Expense	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	871,894	871,894	748,151
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 Transfer to Component Unit	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	871,894	871,894	748,151
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>704,571</u>	<u>704,571</u>	<u>785,209</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,576,465</u>	<u>\$1,576,465</u>	<u>\$1,533,360</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Fleet Services Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,689,088	\$6,229,696	\$4,639,385	(\$1,590,311)	\$3,974,705
2 Interest Income	0	0	0	0	22,240
3 TOTAL OPERATING REVENUES	<u>18,689,088</u>	<u>6,229,696</u>	<u>4,639,385</u>	<u>(1,590,311)</u>	<u>3,996,946</u>
OPERATING EXPENSES:					
4 Personnel Services	4,398,766	1,466,255	1,167,379	298,876	1,185,462
5 Supplies and materials	8,181,321	2,727,107	1,678,222	1,048,885	1,356,261
6 Services and other expenses	4,162,367	1,387,456	1,588,533	(201,077)	717,455
7 Repairs and maintenance	1,326,740	442,247	240,393	201,854	168,905
8 Depreciation and amortization	277,500	92,500	65,498	27,002	94,339
9 TOTAL OPERATING EXPENSES	<u>18,346,694</u>	<u>6,115,565</u>	<u>4,740,025</u>	<u>1,375,540</u>	<u>3,522,423</u>
10 OPERATING INCOME/(LOSS)	<u>342,394</u>	<u>114,131</u>	<u>(100,640)</u>	<u>(214,771)</u>	<u>474,523</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	6,667	6,692	25	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>362,394</u>	<u>120,798</u>	<u>(93,948)</u>	<u>(214,746)</u>	<u>474,523</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	(362,394)	(120,798)	0	120,798	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(93,948)</u>	<u>(93,948)</u>	<u>474,523</u>
18 BEGINNING NET POSITION	<u>5,139,786</u>	<u>5,139,786</u>	<u>5,139,786</u>	<u>0</u>	<u>4,349,179</u>
19 ENDING NET POSITION	<u>\$5,139,786</u>	<u>\$5,139,786</u>	<u>\$5,045,838</u>	<u>(\$93,948)</u>	<u>\$4,823,702</u>

Analysis of Net Position

Cash	\$2,285,072
Receivable	17,385
Inventory	573,632
Capital Assets, net	2,918,156
Other Assets	9,639
Deferred Outflows	962,912
Liabilities	(1,652,099)
Deferred Inflows	(68,859)
Net Position	<u>\$5,045,838</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended April 30, 2023
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2022 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$8,585	\$2,862	\$5,950	\$3,088	\$7,850
2 Charges for services	1,877,000	625,667	817,398	191,731	732,616
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,885,585</u>	<u>628,528</u>	<u>823,348</u>	<u>194,820</u>	<u>740,466</u>
OPERATING EXPENSES:					
5 Personnel Services	910,335	303,445	228,510	74,935	210,516
6 Supplies and materials	56,518	18,839	11,318	7,521	13,106
7 Services and other expenses	777,173	259,058	202,769	56,289	204,233
8 Repairs and maintenance	69,461	23,154	7,946	15,208	7,643
9 Depreciation and amortization	12,500	4,167	193	3,974	4,145
10 Refunds	0	0	0	0	253
11 TOTAL OPERATING EXPENSES	<u>1,825,987</u>	<u>608,662</u>	<u>450,736</u>	<u>157,926</u>	<u>439,895</u>
12 OPERATING INCOME/(LOSS)	59,598	19,866	372,612	352,746	300,571
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	11,000	3,667	11,223	7,556	13,982
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	0	0	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>70,598</u>	<u>23,533</u>	<u>383,835</u>	<u>360,302</u>	<u>314,553</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>70,598</u>	<u>23,533</u>	<u>383,835</u>	<u>360,302</u>	<u>314,553</u>
20 BEGINNING NET POSITION	<u>1,445,337</u>	<u>1,445,337</u>	<u>1,445,337</u>	<u>0</u>	<u>776,447</u>
21 ENDING NET POSITION	<u>\$1,515,935</u>	<u>\$1,468,870</u>	<u>\$1,829,172</u>	<u>\$360,302</u>	<u>\$1,091,000</u>

Analysis of Net Position	
Cash	\$2,127,674
Receivable	4,356
Inventory	0
Capital Assets, net	26,642
Other Assets	0
Deferred Outflows	160,485
Liabilities	(478,508)
Deferred Inflows	(11,477)
Net Position	<u>\$1,829,172</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Waste Disposal Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$25,305,100	\$8,435,033	\$8,414,213	(\$20,820)	\$8,196,124
2 Other	0	0	0	0	675
3 TOTAL OPERATING REVENUES	<u>25,305,100</u>	<u>8,435,033</u>	<u>8,414,213</u>	<u>(20,820)</u>	<u>8,196,799</u>
OPERATING EXPENSES:					
4 Personnel Services	8,494,940	2,831,647	2,578,063	253,584	2,547,096
5 Supplies and materials	2,411,134	803,711	454,367	349,344	439,927
6 Services and other expenses	4,866,207	1,622,069	1,422,745	199,324	1,383,041
7 Repairs and maintenance	5,008,410	1,669,470	1,205,122	464,348	940,184
8 Closure & Postclosure Costs	614,800	204,933	231,691	(26,758)	198,895
9 Depreciation and amortization	2,834,500	944,833	585,511	359,322	986,505
10 TOTAL OPERATING EXPENSES	<u>24,229,991</u>	<u>8,076,664</u>	<u>6,477,499</u>	<u>1,599,165</u>	<u>6,495,647</u>
11 OPERATING INCOME/(LOSS)	1,075,109	358,370	1,936,714	1,578,344	1,701,152
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	80,000	26,667	62,424	35,757	121,177
13 Interest expense	0	0	0	0	(8,787)
14 Gain (loss) on disposal of fixed assets	0	0	10,400	10,400	245,140
15 Other, net	100,000	33,333	186,156	152,823	150,855
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,255,109</u>	<u>418,370</u>	<u>2,195,694</u>	<u>1,777,324</u>	<u>2,209,537</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,255,109)	(418,370)	(1,255,109)	(836,739)	(1,822,544)
19 NET INCOME/(LOSS)	<u>0</u>	<u>(0)</u>	<u>940,585</u>	<u>940,585</u>	<u>386,993</u>
20 BEGINNING NET POSITION	<u>26,471,893</u>	<u>26,471,893</u>	<u>26,471,893</u>	<u>0</u>	<u>26,365,980</u>
21 ENDING NET POSITION	<u>\$26,471,893</u>	<u>\$26,471,893</u>	<u>\$27,412,478</u>	<u>\$940,585</u>	<u>\$26,752,973</u>

Analysis of Net Position

Cash	
Operating	\$11,316,712
Debt Reserve	-
Receivable	3,979,450
Inventory	-
Capital Assets, net	21,776,593
Other Assets	65,343
Deferred Outflows	1,283,881
Liabilities	(10,917,688)
Deferred Inflows	(91,813)
Net Position	<u>\$27,412,478</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$806,952	\$268,984	\$287,590	\$18,606	\$268,394
2 RiverMarket Parking	671,224	223,741	237,869	14,128	212,779
3 Business Licenses	287,000	95,667	336,993	241,326	287,221
4 Street Repairs	400,000	133,333	272,388	139,055	74,806
5 Parking Meters	468,200	156,067	163,786	7,719	143,490
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,633,376</u>	<u>877,792</u>	<u>1,298,626</u>	<u>420,834</u>	<u>986,690</u>
OPERATING EXPENSES:					
8 Personnel Services	593,000	197,667	202,771	(5,104)	163,420
9 Supplies and materials	36,000	12,000	8,812	3,188	16,095
10 Repairs and maintenance	60,000	20,000	8,089	11,911	39,775
11 Services and other expenses	600,284	200,095	143,970	56,125	116,657
12 Depreciation and amortization	219,800	73,267	36,698	36,569	73,395
13 TOTAL OPERATING EXPENSES	<u>1,509,084</u>	<u>503,028</u>	<u>400,340</u>	<u>102,688</u>	<u>409,342</u>
14 OPERATING INCOME/(LOSS)	<u>1,124,292</u>	<u>374,764</u>	<u>898,286</u>	<u>523,522</u>	<u>577,348</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	25,100	8,367	39,653	31,286	33,913
16 Debt Service	(29,626)	(9,875)	(10,955)	(1,080)	(8,942)
17 Interest expense	(221,109)	(73,703)	(78,507)	(4,804)	(90,284)
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>898,657</u>	<u>299,552</u>	<u>848,477</u>	<u>548,925</u>	<u>512,035</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>898,657</u>	<u>299,552</u>	<u>848,477</u>	<u>548,925</u>	<u>512,035</u>
24 BEGINNING NET POSITION	<u>5,834,767</u>	<u>5,834,767</u>	<u>5,834,767</u>	<u>0</u>	<u>4,597,654</u>
25 ENDING NET POSITION	<u>\$6,733,424</u>	<u>\$6,134,319</u>	<u>\$6,683,244</u>	<u>\$548,925</u>	<u>\$5,109,689</u>

Analysis of Net Position

Cash	
Operating	\$3,756,855
Debt Reserve	1,656,454
Receivable	758,659
Inventory	-
Capital Assets, net	5,193,441
Other Assets	4,766,470
Liabilities	(4,910,111)
Deferred Inflows	<u>(4,538,524)</u>
Net Position	<u>\$6,683,244</u>

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 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>1,671,818</u>	<u>1,671,818</u>	<u>1,196,537</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,671,818</u>	<u>\$1,671,818</u>	<u>\$1,196,537</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
Preliminary Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 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>1,683,045</u>	<u>1,683,045</u>	<u>1,207,764</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$1,683,045</u>	<u>\$1,683,045</u>	<u>\$1,207,764</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
Preliminary Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1	\$0	\$0	\$0	\$0	\$0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6	0	0	199,527	199,527	(1,237,275)
7	0	0	(51,692)	(51,692)	173,638
8	0	0	103,996	103,996	84,842
9	0	0	251,831	251,831	(978,795)
10	0	0	(14,557)	(14,557)	(17,172)
11	0	0	237,274	237,274	(995,966)
12	<u>0</u>	<u>0</u>	<u>237,274</u>	<u>237,274</u>	<u>(995,966)</u>
DEDUCTIONS:					
13	0	0	514,411	(514,411)	530,104
14	0	0	13,323	(13,323)	13,135
15	<u>0</u>	<u>0</u>	<u>527,734</u>	<u>(527,734)</u>	<u>543,239</u>
16	0	0	(290,460)	(290,460)	(1,539,205)
17	<u>0</u>	<u>0</u>	<u>11,540,945</u>	<u>11,540,945</u>	<u>13,280,624</u>
18	<u>\$0</u>	<u>\$0</u>	<u>\$11,250,485</u>	<u>\$11,250,485</u>	<u>\$11,741,419</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 18, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1					
2					
3					
4					
5					
	\$0	\$0	\$1,551	\$1,551	\$6,231
	0	0	775	775	2,429
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>2,326</u>	<u>2,326</u>	<u>8,659</u>
Investment income (loss):					
6	0	0	177,321	177,321	(1,393,660)
7	0	0	(28,718)	(28,718)	414,567
8	0	0	56,862	56,862	68,298
9	0	0	205,465	205,465	(910,795)
10	0	0	(11,357)	(11,357)	(10,064)
11	0	0	194,108	194,108	(920,859)
12	<u>0</u>	<u>0</u>	<u>196,434</u>	<u>196,434</u>	<u>(912,200)</u>
DEDUCTIONS:					
13	0	0	1,610	(1,610)	518,616
14	0	0	0	0	0
15	0	0	13,891	(13,891)	9,923
16	<u>0</u>	<u>0</u>	<u>15,501</u>	<u>(15,501)</u>	<u>528,540</u>
17	<u>0</u>	<u>0</u>	<u>180,933</u>	<u>180,933</u>	<u>(1,440,739)</u>
18	<u>0</u>	<u>0</u>	<u>8,952,573</u>	<u>8,952,573</u>	<u>12,762,436</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$9,133,506</u>	<u>\$9,133,506</u>	<u>\$11,321,697</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
Preliminary Monthly Financial Report
401 (a) Pension Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$121,622	\$121,622	\$37,400
2 Plan members	0	0	30,707	30,707	222,111
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>152,329</u>	<u>152,329</u>	<u>259,511</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	407,735	407,735	(519,804)
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	385	385	0
9	<u>0</u>	<u>0</u>	<u>408,120</u>	<u>408,120</u>	<u>(519,804)</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	0	0	408,120	408,120	(519,804)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>560,449</u>	<u>560,449</u>	<u>(260,293)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	500,291	(500,291)	122,642
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	25	(25)	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>500,316</u>	<u>(500,316)</u>	<u>122,642</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>60,133</u>	<u>60,133</u>	<u>(382,935)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>6,925,272</u>	<u>6,925,272</u>	<u>8,982,278</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$6,985,405</u>	<u>\$6,985,405</u>	<u>\$8,599,343</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
Preliminary Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,488,914	\$1,488,914	\$1,498,090
2 Plan members	0	0	746,317	746,317	748,783
3 Participant Directed Transfer	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>2,235,231</u>	<u>2,235,231</u>	<u>2,246,873</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,619,651	1,619,651	(9,734,638)
8 Realized gain (loss) on the sale of investments	0	0	(271,681)	(271,681)	1,582,710
9 Interest and dividends	0	0	819,505	819,505	499,236
10	<u>0</u>	<u>0</u>	<u>2,167,475</u>	<u>2,167,475</u>	<u>(7,652,691)</u>
11 Less investment expense	0	0	(128,856)	(128,856)	(60,731)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,038,619</u>	<u>2,038,619</u>	<u>(7,713,422)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,273,850</u>	<u>4,273,850</u>	<u>(5,466,549)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	850,913	(850,913)	751,104
15 Administrative expenses	0	0	127,621	(127,621)	192,840
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>978,534</u>	<u>(978,534)</u>	<u>943,944</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>3,295,316</u>	<u>3,295,316</u>	<u>(6,410,493)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>88,295,003</u>	<u>88,295,003</u>	<u>93,660,122</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$91,590,319</u>	<u>\$91,590,319</u>	<u>\$87,249,629</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
Preliminary Monthly Financial Report
Health Management Trust Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$0
2	Plan members	0	0	0	0
3	State insurance turnback and guarantee fund	0	0	0	0
4	Other	0	0	0	0
5	Total Contributions	<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	322,694	(1,096,629)
7	Realized gain (loss) on the sale of investments	0	0	(22,350)	132,432
8	Interest and dividends	0	0	86,106	42,287
9		<u>0</u>	<u>0</u>	<u>386,450</u>	<u>(921,909)</u>
10	Less investment expense	0	0	(46,269)	(46,976)
11	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>340,181</u>	<u>(968,885)</u>
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>340,181</u>	<u>(968,885)</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>340,181</u>	<u>(968,885)</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,253,419</u>	<u>9,724,152</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,593,600</u>	<u>\$8,755,267</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 18, 2023.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Courts Trust Fund
For the Period Ended April 30, 2023
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2022 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$997,410	\$997,410	\$845,113
2 Investment Income	0	0	1,732	1,732	542
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>999,142</u>	<u>999,142</u>	<u>845,655</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	999,142	(999,142)	845,655
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>999,142</u>	<u>999,142</u>	<u>845,655</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on July 18, 2023.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended April 30, 2023

<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	\$917,668	\$8,342,180	\$1,734,083	\$33,369,089	\$840,144		\$45,203,165	\$2,181,773
108 General - Special Projects				535,410			535,410	5,459,550
110 Seized Money			51,437				51,437	453
140 Franchise Fee Collection							0	0
200 Street				6,100,156			6,100,156	118,458
205 Street - Special Projects							0	1,387,495
210 Special Projects				9,411	11,298		20,709	306,515
220 911							0	3,621
230 CDBG							0	179,757
240 HIPP							0	171,879
250 NHSP							0	62,971
270 Grants	180,816			939,917			1,120,732	4,807,932
271 American Rescue Plan Act				29,132,348			29,132,348	5,913,584
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	6,617,246
326 2012-2021 Capital Project Fund							0	9,185,130
331 2018 Capital Improvement Bond							0	2,076,319
332 2022 Capital Improvement Bond							0	9,746,656
352 TIF - Port Authority				136,073			136,073	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR				12,773,089			12,773,089	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				1,147,918			1,147,918	0
560 2017 Library Refunding Bond Fund							-	0
561 2022 Library Improvement Bond Fund	49,352			5,637,446			5,686,798	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		1,652,098			68,859		1,720,957	0
601 Vehicle Storage Facility	29,198	272,979		176,331	11,477		489,985	0
603 Waste Disposal	66,012	2,159,161	8,692,514		91,813		11,009,500	0
612 Rivermarket Garage Fund	378,725		78,508	2,878	4,538,524	4,450,000	9,448,635	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,434		154,260				188,695	0
940 Accounts Payable Clearing Fund	197,512						197,512	0
Totals	\$1,853,717	\$12,426,419	\$10,710,802	\$89,960,065	\$5,562,115	\$4,450,000	\$124,963,117	\$48,219,339

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended April 30, 2023

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2022</u>	<u>BONDS ISSUED 2023</u>	<u>PRINCIPAL PAID IN 2023</u>	<u>BONDS RETIRED 2023</u>	<u>PRINCIPAL BALANCE AT 4/30/2023</u>	<u>INTEREST PAID IN 2023</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$1,140,000	\$0	\$0	\$225,000	\$915,000	\$34,200
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	0	0	40,770,000	476,739
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0	0	0	53,510,000	0
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	0	0	5,055,000	0
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	4,450,000	0	0	0	4,450,000	117,761
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	13,305,000	0	0	0	13,305,000	263,325
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%	30,400,000	0	0	0	30,400,000	0
TEMPORARY NOTE										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	2,335,791	0	0	0	2,335,791	0
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	4,759,739	0	0	0	4,759,739	0
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	0	7,400,000	0	0	7,400,000	0
Grand Total		\$183,225,000			\$155,725,530	\$7,400,000	\$0	\$225,000	\$162,900,530	\$892,025

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended April 30, 2023
(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.