

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended April 30, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
REVENUES:					
1 General property taxes	\$31,603,699	\$10,534,566	\$13,441,770	\$2,907,204	\$11,353,902
2 Sales taxes	108,035,271	36,011,757	39,556,129	3,544,372	34,587,488
3 Licenses and permits	12,004,000	4,001,333	7,833,383	3,832,050	7,745,873
4 Intergovernmental	11,105,872	3,701,957	0	(3,701,957)	0
5 Charges for services	10,234,888	3,411,629	3,385,011	(26,618)	2,462,443
6 Fines and fees	1,821,500	607,167	560,239	(46,927)	428,217
7 Utility franchise fees	29,138,856	9,712,952	9,401,506	(311,446)	8,900,894
8 Investment income	250,000	83,333	46,486	(36,847)	120,322
9 Miscellaneous	1,053,483	351,161	292,862	(58,299)	340,160
10 TOTAL REVENUES	<u>205,247,569</u>	<u>68,415,856</u>	<u>74,517,387</u>	<u>6,101,530</u>	<u>65,939,300</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	22,411,584	7,470,528	7,089,096	381,432	6,585,776
12 Board of Directors	336,516	112,172	100,853	11,319	108,237
13 Community Programs	465,049	155,016	144,766	10,251	161,361
14 City Attorney	1,611,607	537,202	505,556	31,646	505,203
15 District Court - First Division (Criminal)	1,323,154	441,051	400,950	40,101	402,958
16 District Court - Third Division (Environmental)	539,788	179,929	167,130	12,799	172,122
17 District Court - Second Division (Traffic)	1,249,319	416,440	416,282	157	416,527
18 Finance	4,070,665	1,356,888	1,074,540	282,349	1,114,397
19 Human Resources	2,023,378	674,459	622,859	51,601	544,747
20 Information Technology	5,995,510	1,998,503	1,651,463	347,040	1,876,645
21 Planning and Development	2,568,532	856,177	730,061	126,116	861,595
22 TOTAL GENERAL GOVERNMENT	<u>42,595,102</u>	<u>14,198,367</u>	<u>12,903,556</u>	<u>1,294,811</u>	<u>12,749,569</u>
23 PUBLIC WORKS	1,110,957	370,319	294,728	75,591	290,556
24 PARKS & RECREATION	9,811,389	3,270,463	2,715,460	555,003	2,982,890
25 RIVERMARKET	774,678	258,226	225,761	32,465	327,357
26 GOLF	1,559,038	519,679	531,504	(11,825)	490,665
27 JIM DAILEY FITNESS & AQUATICS	847,711	282,570	243,028	39,542	281,342
28 ZOO	6,336,335	2,112,112	2,004,711	107,401	1,841,631
29 FIRE	53,114,315	17,704,772	17,224,521	480,251	15,942,771
30 POLICE	78,507,815	26,169,272	23,579,334	2,589,937	23,970,210
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,333,061	1,777,687	1,515,076	262,611	1,630,554
32 DEBT SERVICE:					
33 Principal	4,060,750	1,353,583	0	1,353,583	0
34 Interest	173,895	57,965	0	57,965	0
35 Agent Fees	24,000	8,000	0	8,000	0
36 VACANCY SAVINGS	(2,399,089)	(799,696)	0	(799,696)	0
37 TOTAL EXPENDITURES	<u>201,849,957</u>	<u>67,283,319</u>	<u>61,237,681</u>	<u>6,045,638</u>	<u>60,507,545</u>
38 REVENUES OVER (UNDER) EXPENDITURES	<u>3,397,612</u>	<u>1,132,537</u>	<u>13,279,706</u>	<u>12,147,169</u>	<u>5,431,754</u>
OTHER FINANCING SOURCES/(USES):					
39 CARRYOVER - PRIOR YEAR	1,825,982	608,661	1,825,982	1,217,321	0
40 TRANSFERS IN	3,027,418	1,009,139	2,390,981	1,381,841	3,026,958
41 TRANSFERS OUT	(8,251,012)	(2,750,337)	(8,251,012)	(5,500,675)	(6,085,382)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	<u>0</u>	<u>(0)</u>	<u>9,245,657</u>	<u>9,245,657</u>	<u>2,373,331</u>
42 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>(0)</u>	<u>9,245,657</u>	<u>9,245,657</u>	<u>2,373,331</u>
43 BEGINNING FUND BALANCE	<u>27,030,039</u>	<u>27,030,039</u>	<u>27,030,039</u>	<u>0</u>	<u>24,080,644</u>
44 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$27,030,039</u>	<u>\$27,030,039</u>	<u>\$36,275,696</u>	<u>\$9,245,657</u>	<u>\$26,453,975</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,335,644.

Note 2: This presentation includes Fund 100A restricted reserves of \$10,000,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.
The April 30, 2021 fund balance in Fund 108 is \$24,684,645.
The April 30, 2021 fund balance in Fund 110 is \$11,088.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$60,665	\$60,665	\$79,883
2 Fines and fees	0	0	13,086	13,086	25,975
3 Intergovernmental	0	0	0	0	0
4 Interest income	0	0	0	0	0
5 Miscellaneous	0	0	286,435	286,435	575,137
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>360,185</u>	<u>360,185</u>	<u>680,995</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,188,070	(1,188,070)	998,426
8 City Attorney	0	0	1,007	(1,007)	0
9 Finance	0	0	39,274	(39,274)	1,647
10 Information Technology	0	0	61,231	(61,231)	164,971
12 Human Resources	0	0	7,623	(7,623)	8,090
13 Planning	0	0	10,000	(10,000)	116,054
14 Community Programs	0	0	343,651	(343,651)	1,640,979
15 Public Works	0	0	355,914	(355,914)	166,857
16 Parks and Recreation	0	0	217,818	(217,818)	140,259
17 Jim Dailey Fitness and Aquatics	0	0	0	0	72,416
18 Fire	0	0	877	(877)	1,762
19 Police	0	0	0	0	34,645
20 Housing	0	0	221,669	(221,669)	289,509
21 Fleet	0	0	1,171,150	(1,171,150)	7,175
22 Zoo	0	0	11,146	(11,146)	111,963
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,629,430</u>	<u>(3,629,430)</u>	<u>3,754,754</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(3,269,245)	(3,269,245)	(3,073,759)
OTHER FINANCING SOURCES (USES):					
25 Transfers In	0	0	8,932,512	12,419,984	6,030,200
26 Transfers Out	0	0	(1,969,921)	(1,969,921)	(482,290)
27 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,693,346	7,180,818	2,474,151
28 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>20,991,299</u>	<u>20,991,299</u>	<u>15,028,827</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$24,684,645</u>	<u>\$28,172,117</u>	<u>\$17,502,978</u>

Note 1: As of April 30, 2021, fund balance is composed of 227 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$211,000	\$211,000	\$234,000
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>211,000</u>	<u>211,000</u>	<u>234,000</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	211,000	211,000	234,000
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	211,000	211,000	234,000
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>\$210,999</u>	<u>\$210,999</u>	<u>\$233,999</u>

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

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	873	873	1,691
3 Miscellaneous	0	0	0	0	5,991
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>873</u>	<u>873</u>	<u>7,682</u>
EXPENDITURES:					
5 Police	0	0	27,232	(27,232)	115,167
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>27,232</u>	<u>(27,232)</u>	<u>115,167</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(26,359)	(26,359)	(107,484)
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	(26,359)	(26,359)	(107,484)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>37,447</u>	<u>37,447</u>	<u>70,507</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,088</u>	<u>\$11,088</u>	<u>(\$36,977)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Apr 30, 2020 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,406,003	\$2,135,334	\$2,778,545	\$643,211	\$2,348,813
2 Licenses and permits	21,860	7,287	0	(7,287)	3,310
3 Intergovernmental	14,032,400	4,677,467	5,238,856	561,389	4,631,022
4 Charges for services	16,700	5,567	14,981	9,414	4,274
5 Investment income	220,000	73,333	23,274	(50,059)	99,964
6 Miscellaneous	32,000	10,667	20,577	9,910	19,348
7 TOTAL REVENUES	<u>20,728,963</u>	<u>6,909,654</u>	<u>8,076,233</u>	<u>1,166,579</u>	<u>7,106,731</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,844,425	948,142	818,733	129,409	919,096
9 Operations Administration	628,576	209,525	158,657	50,868	170,369
10 Street & Drainage Maintenance	6,793,881	2,264,627	2,182,124	82,503	1,966,216
11 Storm Drainage Maintenance	1,114,150	371,383	294,970	76,413	294,984
12 Work Pool	130,796	43,599	36,030	7,569	29,528
13 Resource Control & Scheduling	414,498	138,166	121,069	17,097	120,620
14 Control Devices	908,261	302,754	277,361	25,393	294,954
15 Signals	1,006,502	335,501	347,909	(12,409)	264,293
16 Parking Meters	123,456	41,152	35,629	5,523	38,497
17 Civil Engineering	1,700,674	566,891	527,919	38,973	500,060
18 Traffic Engineering	3,150,827	1,050,276	1,033,773	16,503	1,090,448
19 Parking Enforcement	335,356	111,785	69,078	42,707	75,194
20 TOTAL EXPENDITURES	<u>19,151,402</u>	<u>6,383,801</u>	<u>5,903,252</u>	<u>480,549</u>	<u>5,764,259</u>
21 REVENUES OVER (UNDER) EXPENDITURES	1,577,561	525,854	2,172,981	1,647,128	1,342,472
OTHER FINANCING SOURCES (USES):					
22 CARRYOVER - PRIOR YEAR	0	0	82,456	82,456	0
23 Transfers In	550,156	183,385	467,700	284,315	467,700
24 Transfers Out	(2,127,717)	(709,239)	(2,270,467)	(1,561,228)	(1,947,217)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	452,670	452,670	(137,045)
26 BEGINNING FUND BALANCE	<u>17,747,931</u>	<u>17,747,931</u>	<u>17,747,931</u>	<u>0</u>	<u>19,853,242</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$17,747,931</u>	<u>\$17,747,931</u>	<u>\$18,200,601</u>	<u>\$452,670</u>	<u>\$19,716,197</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The April 30, 2021 fund balance in Fund 205 is \$3,253,697.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	15,705
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,705</u>
EXPENDITURES:					
5 Public Works	0	0	1,463,902	(1,463,902)	1,172,657
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,463,902</u>	<u>(1,463,902)</u>	<u>1,172,657</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,463,902)	(1,463,902)	(1,156,952)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	1,792,750	1,792,750	1,470,000
9 Transfers Out	0	0	0	0	(1,318)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	328,848	328,848	311,730
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,924,849</u>	<u>2,924,849</u>	<u>3,477,323</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$3,253,697</u>	<u>\$3,253,697</u>	<u>\$3,789,053</u>

Note 1: As of April 30, 2021, special project commitments for 34 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$36,073	\$36,073	\$42,792
2 Intergovernmental	0	0	35,146	35,146	22,176
3 Charges for services	0	0	134,738	134,738	505,215
4 Fines and fees	0	0	234,985	234,985	212,599
5 Interest income	0	0	2,648	2,648	3,124
6 Miscellaneous	0	0	381,529	381,529	473,758
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>825,119</u>	<u>825,119</u>	<u>1,259,662</u>
EXPENDITURES:					
8 Executive Administration	0	0	33,403	(33,403)	67,536
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	7,879
12 District Court - Second Division (Traffic)	0	0	3,672	(3,672)	19,006
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	91,664	(91,664)	126,851
15 Human Resources	0	0	58,603	(58,603)	76,646
16 Information Technology	0	0	0	0	0
17 Planning	0	0	32,713	(32,713)	25,698
18 Fleet	0	0	92,803	(92,803)	266,225
19 Public Works	0	0	21,089	(21,089)	4,840
20 Parks and Recreation	0	0	194,623	(194,623)	750,413
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	124,617	(124,617)	171,553
23 Police	0	0	76,780	(76,780)	48,578
24 Housing	0	0	6,349	(6,349)	47,051
25 Zoo	0	0	3,218	(3,218)	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>739,534</u>	<u>(739,534)</u>	<u>1,612,601</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	85,585	85,585	(352,938)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	0
29 Transfers Out	0	0	0	0	0
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	85,585	85,585	(352,938)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,061,274</u>	<u>4,061,274</u>	<u>3,852,264</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,146,859</u>	<u>\$4,146,859</u>	<u>\$3,499,326</u>

Note 1: Fund balance is comprised of 112 special projects with appropriations totaling \$6,450,315 and 14 special projects with negative balances of \$2,303,456.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,724,301	\$1,724,301	\$2,152,110
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,359	1,359	4,497
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	110,738	43,986	14,342
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,836,397</u>	<u>1,769,646</u>	<u>2,170,949</u>
EXPENDITURES:					
6 General Government	0	0	4,644,374	(4,644,374)	648,039
7 Public Works	0	0	2,449,629	(2,449,629)	4,289,299
8 Parks & Recreation	0	0	168,569	(168,569)	439,906
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	514,236	(514,236)	332,710
12 Housing	0	0	20,867	(20,867)	19,587
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,797,674</u>	<u>(7,797,674)</u>	<u>5,729,541</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,961,277)	(5,961,277)	(3,558,593)
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	(5,961,277)	(5,961,277)	(3,558,593)
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>16,142</u>	<u>16,142</u>	<u>99,534</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$5,945,135)</u>	<u>(\$5,945,135)</u>	<u>(\$3,459,059)</u>

Expenditures include:

Expended	\$2,156,386
Encumbered	5,641,288
	<u>\$7,797,674</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$781,849	\$781,849	\$327,970
2 Interest income	0	0	3,901	3,901	3,885
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>785,750</u>	<u>785,750</u>	<u>331,855</u>
EXPENDITURES:					
5 Police	0	0	585,822	(585,822)	269,175
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>585,822</u>	<u>(585,822)</u>	<u>269,175</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	199,928	199,928	62,680
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	199,928	199,928	62,680
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,076,940</u>	<u>3,076,940</u>	<u>1,007,531</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,276,868</u>	<u>\$3,276,868</u>	<u>\$1,070,211</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 Community Development Block Grant Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$792,445	\$792,445	\$162,730
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>792,445</u>	<u>792,445</u>	<u>162,730</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,347,629	(2,347,629)	378,535
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,347,629</u>	<u>(2,347,629)</u>	<u>378,535</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,555,184)	(1,555,184)	(215,804)
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	(1,555,184)	(1,555,184)	(215,804)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>856,884</u>	<u>856,884</u>	<u>889,273</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$698,300)</u>	<u>(\$698,300)</u>	<u>\$673,469</u>

Expenditures include:	
Expended	\$965,068
Encumbered	<u>1,382,560</u>
	<u>\$2,347,629</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$166,227	\$166,227	\$425,006
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	(391)
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>166,227</u>	<u>166,227</u>	<u>424,616</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	395,821	(395,821)	214,752
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>395,821</u>	<u>(395,821)</u>	<u>214,752</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(229,595)	(229,595)	\$ 209,864
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	(229,595)	(229,595)	209,864
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,479,520</u>	<u>1,479,520</u>	<u>1,245,703</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,249,926</u>	<u>\$1,249,926</u>	<u>\$1,455,567</u>

Expenditures include:	
Expended	\$244,547
Encumbered	<u>151,274</u>
	<u>\$395,821</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	60,034	60,034	59,836
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>60,034</u>	<u>60,034</u>	<u>59,836</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	7,615	(7,615)	61,101
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,615</u>	<u>(7,615)</u>	<u>61,101</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	52,419	52,419	(1,265)
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>52,419</u>	<u>52,419</u>	<u>(1,265)</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>17,170</u>	<u>17,170</u>	<u>17,086</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$69,589</u>	<u>\$69,589</u>	<u>\$15,821</u>

Expenditures include:	
Expended	(\$36)
Encumbered	7,651
	<u>\$7,615</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended April 30, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	3,003	3,003	16,176
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,003</u>	<u>3,003</u>	<u>16,176</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	609,880	(609,880)	609,880
9 Police	0	0	1,088,051	(1,088,051)	2,045,518
10 Fleet	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,697,931</u>	<u>(1,697,931)</u>	<u>2,655,398</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,694,928)	(1,694,928)	(2,639,223)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Capital Lease	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,694,928)	(1,694,928)	(2,639,223)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,352,912</u>	<u>2,352,912</u>	<u>3,285,177</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$657,984</u>	<u>\$657,984</u>	<u>\$645,954</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$7,278,855	\$7,278,855	\$6,446,174
2 Interest income	0	0	44,922	44,922	133,482
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,323,777</u>	<u>7,323,777</u>	<u>6,579,656</u>
EXPENDITURES:					
5 General Government	0	0	3,987,293	(3,987,293)	1,382,737
6 Housing	0	0	0	0	0
7 Public Works	0	0	979,657	(979,657)	3,576,159
8 Parks and Recreation	0	0	887,688	(887,688)	770,924
9 Fire	0	0	199,847	(199,847)	272,453
10 Police	0	0	7,006,041	(7,006,041)	210,829
11 Fleet	0	0	173,905	(173,905)	700,180
12 Zoo	0	0	199,142	(199,142)	850,341
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,433,573</u>	<u>(13,433,573)</u>	<u>7,763,623</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,109,796)	(6,109,796)	(1,183,967)
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	(318,220)	(318,220)	(634,440)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,428,016)	(6,428,016)	(1,818,407)
19 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>36,406,779</u>	<u>36,406,779</u>	<u>30,194,882</u>
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$29,978,763</u>	<u>\$29,978,763</u>	<u>\$28,376,475</u>

Expenditures include:	
Expended	\$5,077,007
Encumbered	<u>8,356,567</u>
Total	<u>\$13,433,573</u>

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended April 30, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Actual
REVENUES:					
1 Interest income	\$0	\$0	\$325	\$325	\$1,715
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>325</u>	<u>325</u>	<u>1,715</u>
EXPENDITURES:					
4 General Government	0	0	58,872	(58,872)	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>58,872</u>	<u>(58,872)</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(58,547)	(58,547)	1,715
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	(58,547)	(58,547)	1,715
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>404,486</u>	<u>404,486</u>	<u>428,233</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$345,939</u>	<u>\$345,939</u>	<u>\$429,948</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>-</u>	<u>0</u>	<u>1,485</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,485</u>
Expenditures include:					
Expended	\$0				
Encumbered	<u>0</u>				
Total	<u>\$0</u>				

Note 1: As of April 30, 2021, the fund balance has been allocated to special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$516	\$516	\$109,115
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>(88,444)</u>	<u>(88,444)</u>	<u>177,511</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(87,928)</u>	<u>(87,928)</u>	<u>286,627</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>13,662,989</u>	<u>(13,662,989)</u>	<u>11,275,419</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,662,989</u>	<u>(13,662,989)</u>	<u>11,275,419</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,750,917)	(13,750,917)	(10,988,792)
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>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(13,750,917)	(13,750,917)	(10,988,792)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>23,819,367</u>	<u>23,819,367</u>	<u>36,490,617</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,068,450</u>	<u>\$10,068,450</u>	<u>\$25,501,825</u>
Expenditures include:					
Expended					
	\$3,739,030				
Encumbered					
	<u>9,923,959</u>				
Total					
	<u>\$13,662,989</u>				

Note 1: As of April 30, 2021, the fund balance has been allocated to 64 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 TIF - Port Authority Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$6,108	\$6,108	\$36,395
2 Interest income	0	0	283	283	1,188
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,391</u>	<u>6,391</u>	<u>37,583</u>
EXPENDITURES:					
5 Street & Drainage	0	0	300,000	(300,000)	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>(300,000)</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(293,609)	(293,609)	37,583
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	(293,609)	(293,609)	37,583
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>220,217</u>	<u>220,217</u>	<u>258,684</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$73,392)</u>	<u>(\$73,392)</u>	<u>\$296,267</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2018 Hotel Gross Receipts Tax
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$12	\$12	\$116,012
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12</u>	<u>12</u>	<u>116,012</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	14,622,849
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,622,849</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	12	12	(14,506,837)
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	12	12	(14,506,837)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,577</u>	<u>9,577</u>	<u>28,996,536</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,589</u>	<u>\$9,589</u>	<u>\$14,489,699</u>

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

City of Little Rock, Arkansas
 Monthly Financial Report
 2015 Library Improvement Bonds Debt Service Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Apr 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,737,213	\$1,737,213	\$1,464,511
2 Interest Income	0	0	1,901	1,901	12,809
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,739,113</u>	<u>1,739,113</u>	<u>1,477,319</u>
EXPENDITURES:					
4 Debt Service	0	0	3,866,788	(3,866,788)	3,283,506
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,866,788</u>	<u>(3,866,788)</u>	<u>3,283,506</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,127,674)	(2,127,674)	(1,806,187)
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	(2,127,674)	(2,127,674)	(1,806,187)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,210,609</u>	<u>4,210,609</u>	<u>4,124,874</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,082,935</u>	<u>\$2,082,935</u>	<u>\$2,318,687</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 & 2018 Capital Improvement Bonds Debt Service Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$5,790,721	\$5,790,721	\$4,881,715
2 Interest Income	0	0	897	897	61,109
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,791,619</u>	<u>5,791,619</u>	<u>4,942,824</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	12,215,963
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,215,963</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	5,791,619	5,791,619	(7,273,138)
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	5,791,619	5,791,619	(7,273,138)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,469,750</u>	<u>14,469,750</u>	<u>14,079,717</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$20,261,369</u>	<u>\$20,261,369</u>	<u>\$6,806,579</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$751,136	\$751,136	\$753,465
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	126	126	794
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>751,262</u>	<u>751,262</u>	<u>754,259</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	0	0	306,375
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>306,375</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	751,262	751,262	447,884
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	751,262	751,262	447,884
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,334</u>	<u>19,334</u>	<u>20,909</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$770,596</u>	<u>\$770,596</u>	<u>\$468,793</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$292,937	\$292,937	\$122,416
2 Interest Income	0	0	34	34	2,347
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>292,971</u>	<u>292,971</u>	<u>124,763</u>
EXPENDITURES:					
5 Debt Service	0	0	611,050	(611,050)	328,850
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>611,050</u>	<u>(611,050)</u>	<u>328,850</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(318,079)	(318,079)	(204,087)
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	(318,079)	(318,079)	(204,087)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>881,442</u>	<u>881,442</u>	<u>713,562</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$563,363</u>	<u>\$563,363</u>	<u>\$509,475</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2017 Library Refunding Bond Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,737,213	\$1,737,213	\$1,464,511
2 Interest income	0	0	386	386	14,123
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,737,598</u>	<u>1,737,598</u>	<u>1,478,633</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	4,155,919	(4,155,919)	3,579,569
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,155,919</u>	<u>(4,155,919)</u>	<u>3,579,569</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,418,320)	(2,418,320)	(2,100,935)
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	(2,418,320)	(2,418,320)	(2,100,935)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,511,146</u>	<u>4,511,146</u>	<u>4,436,100</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,092,826</u>	<u>\$2,092,826</u>	<u>\$2,335,165</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 06, 2021.

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$465,599	\$465,599	\$340,721
2 Interest Income	0	0	90	90	1,647
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>465,689</u>	<u>465,689</u>	<u>342,368</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	465,689	465,689	342,368
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	465,689	465,689	342,368
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>355,187</u>	<u>355,187</u>	<u>617,919</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$820,876</u>	<u>\$820,876</u>	<u>\$960,287</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,370,623	4,456,874	\$4,118,611	(\$338,264)	\$3,940,811
2 Interest Income	20,000	6,667	1,988	(4,679)	10,078
3 TOTAL OPERATING REVENUES	<u>13,390,623</u>	<u>4,463,541</u>	<u>4,120,599</u>	<u>(342,942)</u>	<u>3,950,890</u>
OPERATING EXPENSES:					
4 Personnel Services	4,019,964	1,339,988	1,133,519	206,469	1,165,977
5 Supplies and materials	4,513,660	1,504,553	1,187,284	317,269	1,028,054
6 Services and other expenses	3,448,659	1,149,553	875,414	274,139	1,038,484
7 Repairs and maintenance	1,058,040	352,680	353,726	(1,046)	272,666
8 Depreciation and amortization	350,300	116,767	124,874	(8,107)	112,217
9 TOTAL OPERATING EXPENSES	<u>13,390,623</u>	<u>4,463,541</u>	<u>3,674,818</u>	<u>788,723</u>	<u>3,617,400</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>445,781</u>	<u>445,781</u>	<u>333,490</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>445,781</u>	<u>445,781</u>	<u>333,490</u>
OPERATING TRANSFERS:					
15 Operating transfers in	0	0	0	0	0
16 Operating transfers out	0	0	(738,000)	(738,000)	0
17 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(292,219)</u>	<u>(292,219)</u>	<u>333,490</u>
18 BEGINNING NET POSITION	<u>5,732,526</u>	<u>5,732,526</u>	<u>5,732,526</u>	<u>0</u>	<u>5,622,697</u>
19 ENDING NET POSITION	<u>\$5,732,526</u>	<u>\$5,732,526</u>	<u>\$5,440,307</u>	<u>(\$292,219)</u>	<u>\$5,956,187</u>

Analysis of Net Position

Cash	\$1,909,584
Receivable	10,384
Inventory	395,524
Capital Assets, net	3,179,156
Other Assets	599,845
Deferred Outflows	80,216
Liabilities	(523,137)
Deferred Inflows	(211,265)
Net Position	<u>\$5,440,307</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended April 30, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Apr 30, 2020 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$13,080	\$4,360	\$9,870	\$5,510	\$11,650
2 Charges for services	1,739,180	579,727	671,498	91,772	523,991
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,752,260</u>	<u>584,087</u>	<u>681,368</u>	<u>97,282</u>	<u>535,641</u>
OPERATING EXPENSES:					
5 Personnel Services	778,372	259,457	241,939	17,518	239,300
6 Supplies and materials	55,755	18,585	12,661	5,924	16,067
7 Services and other expenses	783,017	261,006	184,952	76,054	162,419
8 Repairs and maintenance	66,013	22,004	7,253	14,751	9,190
9 Depreciation and amortization	16,000	5,333	5,310	23	5,310
10 Refunds	0	0	0	0	1,910
11 TOTAL OPERATING EXPENSES	<u>1,699,157</u>	<u>566,386</u>	<u>452,116</u>	<u>114,270</u>	<u>434,195</u>
12 OPERATING INCOME/(LOSS)	53,103	17,701	229,253	211,552	101,446
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,700	567	689	(122)	561
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	0	0	(9)	9	0
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>54,803</u>	<u>18,268</u>	<u>229,932</u>	<u>211,439</u>	<u>102,008</u>
OPERATING TRANSFERS:					
17 Operating transfers in	5,887	1,962	5,887	(3,925)	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>60,690</u>	<u>20,230</u>	<u>235,819</u>	<u>207,514</u>	<u>102,008</u>
20 BEGINNING NET POSITION	<u>243,907</u>	<u>243,907</u>	<u>243,907</u>	<u>0</u>	<u>(157,298)</u>
21 ENDING NET POSITION	<u>\$304,597</u>	<u>\$264,137</u>	<u>\$479,726</u>	<u>\$207,514</u>	<u>(\$55,290)</u>

Analysis of Net Position	
Cash	\$679,954
Receivable	0
Inventory	0
Capital Assets, net	41,279
Other Assets	0
Deferred Outflows	13,369
Liabilities	(219,666)
Deferred Inflows	(35,210)
Net Position	<u>\$479,726</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$23,510,900	\$7,836,967	\$7,692,268	(\$144,699)	\$7,649,869
2 Other	0	0	0	0	915
3 TOTAL OPERATING REVENUES	<u>23,510,900</u>	<u>7,836,967</u>	<u>7,692,268</u>	<u>(144,699)</u>	<u>7,650,784</u>
OPERATING EXPENSES:					
4 Personnel Services	7,400,496	2,466,832	2,474,329	(7,497)	2,398,150
5 Supplies and materials	1,320,551	440,184	239,477	200,707	307,463
6 Services and other expenses	4,861,808	1,620,603	1,155,776	464,827	1,183,387
7 Repairs and maintenance	4,328,649	1,442,883	1,227,001	215,882	1,326,620
8 Closure & Postclosure Costs	444,500	148,167	121,572	26,594	74,475
9 Depreciation and amortization	3,282,100	1,094,033	1,282,877	(188,844)	952,292
10 TOTAL OPERATING EXPENSES	<u>21,638,104</u>	<u>7,212,701</u>	<u>6,501,033</u>	<u>711,668</u>	<u>6,242,387</u>
11 OPERATING INCOME/(LOSS)	<u>1,872,796</u>	<u>624,265</u>	<u>1,191,234</u>	<u>566,969</u>	<u>1,408,397</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	100,000	33,333	7,692	(25,641)	53,651
13 Interest expense	(27,523)	(9,174)	(14,687)	(5,512)	(17,796)
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	5,375	1,792	48,964	47,172	415,864
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,950,648</u>	<u>650,216</u>	<u>1,233,203</u>	<u>582,987</u>	<u>1,860,116</u>
OPERATING TRANSFERS:					
17 Operating transfers in	55,596	18,532	55,596	37,064	0
18 Operating transfers out	(2,006,244)	(668,748)	(2,006,244)	(1,337,496)	(1,844,211)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(717,445)</u>	<u>(717,445)</u>	<u>15,905</u>
20 BEGINNING NET POSITION	<u>24,814,406</u>	<u>24,814,406</u>	<u>24,814,406</u>	<u>0</u>	<u>24,732,266</u>
21 ENDING NET POSITION	<u>\$24,814,406</u>	<u>\$24,814,406</u>	<u>\$24,096,961</u>	<u>(\$717,445)</u>	<u>\$24,748,171</u>

Analysis of Net Position

Cash	
Operating	\$4,487,175
Debt Reserve	1,366,956
Receivable	3,717,221
Inventory	-
Capital Assets, net	23,375,533
Other Assets	53,519
Deferred Outflows	106,956
Liabilities	(8,728,712)
Deferred Inflows	(281,688)
	<hr/>
Net Position	<u>\$24,096,961</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended April 30, 2021
(Unaudited)

	\$594,306		YTD	Variance	Apr 30, 2020
	<u>Budget</u>	<u>YTD Budget</u>	<u>Revenues and Expenditures</u>	<u>Favorable (Unfavorable)</u>	<u>Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$796,912	\$265,637	\$224,284	(\$41,353)	\$299,204
2 RiverMarket Parking	660,250	220,083	243,835	23,751	182,531
3 Business Licenses	330,000	110,000	253,163	143,163	332,385
4 Street Repairs	400,000	133,333	69,205	(64,129)	258,456
5 Parking Meters	298,200	99,400	68,170	(31,230)	71,839
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,485,362</u>	<u>828,454</u>	<u>858,655</u>	<u>30,201</u>	<u>1,144,415</u>
OPERATING EXPENSES:					
8 Statehouse Parking	512,906	170,969	143,756	27,212	215,529
9 RiverMarket Parking	523,886	174,629	158,150	16,479	216,714
10 Repairs and maintenance	0	0	0	0	0
11 Other	160,000	53,333	0	53,333	0
12 Depreciation and amortization	247,800	82,600	77,986	4,614	82,577
13 TOTAL OPERATING EXPENSES	<u>1,444,592</u>	<u>481,531</u>	<u>379,892</u>	<u>101,639</u>	<u>514,820</u>
14 OPERATING INCOME/(LOSS)	<u>1,040,770</u>	<u>346,923</u>	<u>478,763</u>	<u>131,840</u>	<u>629,595</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	22,100	7,367	3,221	(4,146)	12,790
16 Debt Service	(29,326)	(9,775)	(9,942)	(167)	(9,942)
17 Interest expense	(286,969)	(95,656)	(100,717)	(5,060)	(110,619)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	0	0	20	20	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>746,575</u>	<u>248,858</u>	<u>371,346</u>	<u>122,487</u>	<u>521,824</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>746,575</u>	<u>248,858</u>	<u>371,346</u>	<u>122,487</u>	<u>521,824</u>
24 BEGINNING NET POSITION	<u>3,930,478</u>	<u>3,930,478</u>	<u>3,930,478</u>	<u>0</u>	<u>2,920,597</u>
25 ENDING NET POSITION	<u>\$4,677,053</u>	<u>\$4,179,336</u>	<u>\$4,301,824</u>	<u>\$122,487</u>	<u>\$3,442,421</u>

Analysis of Net Position

Cash	
Operating	\$2,601,477
Debt Reserve	1,602,616
Receivable	85,483
Inventory	
Capital Assets, net	5,597,114
Other Assets	176,606
Liabilities	<u>(5,761,473)</u>
Net Position	<u>\$4,301,823</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	0	0	0	0	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>742,107</u>	<u>742,107</u>	<u>1,196,503</u>
22 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$742,107</u>	<u>\$742,107</u>	<u>\$1,196,503</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013.

City of Little Rock, Arkansas
 Monthly Financial Report
 Fire Relief and Pension Fund
 For the Period Ended April 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	0
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	0	0	0
15 Administrative expenses	0	0	0	0	0
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 Transfer of assets to LOPFI	0	0	0	0	0
21 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>753,334</u>	<u>753,334</u>	<u>1,207,730</u>
23 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$753,334</u>	<u>\$753,334</u>	<u>\$1,207,730</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$9,206
2	Plan members	0	0	0	0
3	General property taxes	0	0	0	0
4	State insurance turnback and guarantee fund	0	0	0	0
5	Other	0	0	0	287
6	Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,493</u>
Investment income (loss):					
7	Net increase (decrease) in fair value of investments	0	0	394,005	394,005
8	Realized gain (loss) on the sale of investments	0	0	315,365	315,365
9	Interest and dividends	0	0	55,263	55,263
10		<u>0</u>	<u>0</u>	<u>764,633</u>	<u>764,633</u>
11	Less investment expense	0	0	(6,720)	(6,720)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>757,913</u>	<u>757,913</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>757,913</u>	<u>757,913</u>
DEDUCTIONS:					
14	Benefits paid directly to participants	0	0	560,336	(560,336)
15	Administrative expenses	0	0	21,433	(21,433)
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>581,769</u>	<u>(581,769)</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>176,144</u>	<u>176,144</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,503,204</u>	<u>12,503,204</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,679,348</u>	<u>\$12,679,348</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 06, 2021.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$35,664	\$35,664	\$18,608
2 Plan members	0	0	18,396	18,396	10,353
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	193
6 Total Contributions	<u>0</u>	<u>0</u>	<u>54,060</u>	<u>54,060</u>	<u>29,154</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	55,766	55,766	(1,223,331)
8 Realized gain (loss) on the sale of investments	0	0	713,054	713,054	(144,021)
9 Interest and dividends	0	0	50,967	50,967	80,904
10	<u>0</u>	<u>0</u>	<u>819,786</u>	<u>819,786</u>	<u>(1,286,448)</u>
11 Less investment expense	0	0	(8,277)	(8,277)	(12,022)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>811,510</u>	<u>811,510</u>	<u>(1,298,469)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>865,570</u>	<u>865,570</u>	<u>(1,269,316)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	1,265,624	(1,265,624)	582,014
15 Administrative expenses	0	0	22,755	(22,755)	25,970
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,288,378</u>	<u>(1,288,378)</u>	<u>607,984</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(422,809)</u>	<u>(422,809)</u>	<u>(1,877,300)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>13,592,499</u>	<u>13,592,499</u>	<u>15,773,186</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$13,169,690</u>	<u>\$13,169,690</u>	<u>\$13,895,887</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$101,490	\$101,490	\$77,879
2 Plan members	0	0	35,707	35,707	41,636
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>137,197</u>	<u>137,197</u>	<u>119,515</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	260,144	260,144	(1,108,917)
8 Realized gain (loss) on the sale of investments	0	0	0	0	0
9 Interest and dividends	0	0	0	0	0
10	<u>0</u>	<u>0</u>	<u>260,144</u>	<u>260,144</u>	<u>(1,108,917)</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>260,144</u>	<u>260,144</u>	<u>(1,108,917)</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>397,342</u>	<u>397,342</u>	<u>(989,403)</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	110,003	(110,003)	297,036
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>110,003</u>	<u>(110,003)</u>	<u>297,036</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>287,338</u>	<u>287,338</u>	<u>(1,286,439)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,569,740</u>	<u>9,569,740</u>	<u>8,047,445</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$9,857,078</u>	<u>\$9,857,078</u>	<u>\$6,761,006</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$1,377,433	\$1,377,433	\$1,293,879
2	Plan members	0	0	688,845	688,845	648,718
3	Participant Directed Transfer	0	0	0	0	309,040
4	General property taxes	0	0	0	0	0
5	State insurance turnback and guarantee fund	0	0	0	0	0
6	Other	0	0	0	0	978
7	Total Contributions	<u>0</u>	<u>0</u>	<u>2,066,278</u>	<u>2,066,278</u>	<u>2,252,614</u>
Investment income (loss):						
8	Net increase (decrease) in fair value of investments	0	0	3,234,136	3,234,136	(4,470,939)
9	Realized gain (loss) on the sale of investments	0	0	711,445	711,445	(1,103,562)
10	Interest and dividends	0	0	327,434	327,434	407,362
11		<u>0</u>	<u>0</u>	<u>4,273,014</u>	<u>4,273,014</u>	<u>(5,167,139)</u>
12	Less investment expense	0	0	(44,753)	(44,753)	(50,405)
13	Net investment income (loss)	0	0	4,228,261	4,228,261	(5,217,543)
14	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>6,294,539</u>	<u>6,294,539</u>	<u>(2,964,929)</u>
DEDUCTIONS:						
15	Benefits paid directly to participants	0	0	640,932	(640,932)	519,214
16	Administrative expenses	0	0	171,955	(171,955)	145,624
17	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>812,887</u>	<u>(812,887)</u>	<u>664,838</u>
18	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>5,481,652</u>	<u>5,481,652</u>	<u>(3,629,767)</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>80,695,466</u>	<u>80,695,466</u>	<u>69,856,901</u>
20	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$86,177,118</u>	<u>\$86,177,118</u>	<u>\$66,227,134</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund, the 401(a) Pension Fund, and other available sources.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 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	0	0	0	0	0
6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
7	0	0	293,755	293,755	(332,341)
8	0	0	2,853	2,853	0
9	0	0	29,895	29,895	37,591
10	<u>0</u>	<u>0</u>	<u>326,503</u>	<u>326,503</u>	<u>(294,750)</u>
11	0	0	(41,190)	(41,190)	0
12	<u>0</u>	<u>0</u>	<u>285,313</u>	<u>285,313</u>	<u>(294,750)</u>
13	<u>0</u>	<u>0</u>	<u>285,313</u>	<u>285,313</u>	<u>(294,750)</u>
DEDUCTIONS:					
14	0	0	0	0	0
15	0	0	0	0	30,986
16	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,986</u>
17	<u>0</u>	<u>0</u>	<u>285,313</u>	<u>285,313</u>	<u>(325,736)</u>
18	<u>0</u>	<u>0</u>	<u>8,407,217</u>	<u>8,407,217</u>	<u>6,354,377</u>
19	<u>\$0</u>	<u>\$0</u>	<u>\$8,692,530</u>	<u>\$8,692,530</u>	<u>\$6,028,640</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 06, 2021.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended April 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Apr 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 Other	0	0	867,332	867,332	0
4 Total Contributions	<u>0</u>	<u>0</u>	<u>867,332</u>	<u>867,332</u>	<u>0</u>
Investment income (loss):					
5 Net increase (decrease) in fair value of investments	0	0	0	0	0
6 Realized gain (loss) on the sale of investments	0	0	0	0	0
7 Interest and dividends	0	0	994	994	0
8	<u>0</u>	<u>0</u>	<u>994</u>	<u>994</u>	<u>0</u>
9 Less investment expense	0	0	0	0	0
10 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>994</u>	<u>994</u>	<u>0</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>868,326</u>	<u>868,326</u>	<u>0</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	868,326	(868,326)	0
14 Administrative expenses	0	0	0	0	0
15 Other	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>868,326</u>	<u>(868,326)</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on August 06, 2021.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended April 30, 2021

Fund	Accounts Payable	Wages and Benefits Payable	Other Payables	Deferred Revenues	Deferred Inflows	Revenue Bonds Payable	Total Payables Total	Encumbrances
100 General	\$360,090	\$7,905,942	\$1,327,425	\$34,266,208			\$43,859,665	\$1,335,644
108 General - Special Projects	21,100			546,105			567,205	2,261,609
110 Seized Money			475,938				475,938	23,375
140 Franchise Fee Collection							0	0
200 Street				6,619,701			6,619,701	137,776
205 Street - Special Projects							0	1,464,150
210 Special Projects				2,426			2,426	219,826
220 911							0	1,993
230 CDBG							0	1,382,560
240 HIPP							0	151,274
250 NHSP							0	7,651
270 Grants	228,900			2,053,451			2,282,351	5,641,288
310 Issuance and Reserve Fund							0	0
323 2012 Library Improvement Bonds							0	0
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	1,695,694
326 2012-2021 Capital Project Fund							0	8,356,567
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond	400,208						400,208	9,923,959
351 TIF #1 2014 Capital Improvement Bond							0	0
352 TIF - Port Authority				152,689			152,689	0
370 2018 Hotel Gross Receipts Tax							0	0
505 2009 Parks & Rec Debt Service Fund							0	0
506 2007 Infrastructure Debt Service							0	0
509 2002 CIP Jr. Lien Bonds							0	0
523 2012 Library Improvement Bonds Debt Service							0	0
524 2015 Library Improvement Bonds Debt Service				4,151,962			4,151,962	0
530 2013 Improvement Bonds Debt Service Fund				13,822,889			13,822,889	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				959,098			959,098	0
560 2017 Library Refunding Bond Fund				4,151,962			4,151,962	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet		523,138			211,265		734,403	0
601 Vehicle Storage Facility	1,803	119,025		98,840	35,210		254,877	0
603 Waste Disposal	8,654	708,899	7,686,157		281,688	325,000	9,010,399	0
612 Rivermarket Garage Fund			99,683	1,790		5,660,000	5,761,473	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		124,788				159,223	0
940 Accounts Payable Clearing Fund	3,139						3,139	0
Totals	<u>\$1,058,328</u>	<u>\$9,257,005</u>	<u>\$9,713,991</u>	<u>\$66,827,120</u>	<u>\$528,163</u>	<u>\$5,985,000</u>	<u>\$93,369,607</u>	<u>\$32,603,365</u>

**SUMMARY OF BOND INDEBTEDNESS
For the Period Ended April 30, 2021**

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2020</u>	<u>BONDS ISSUED 2021</u>	<u>PRINCIPAL PAID IN 2021</u>	<u>BONDS RETIRED 2021</u>	<u>PRINCIPAL BALANCE AT 4/30/2021</u>	<u>INTEREST PAID IN 2021</u>
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	\$58,105,000	4/1/2033	1.00% - 5.00%	\$1,325,000	\$0	\$1,325,000	\$0	\$0	\$33,125
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	2,615,000	3/1/2036	6.00%	2,035,000	0	0	550,000	1,485,000	61,050
2015 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	36,620,000	3/1/2038	2.05% - 4.00%	26,310,000	0	1,335,000	2,125,000	22,850,000	406,788
2017 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	15,925,000	3/1/2027	1.50% - 5.00%	9,200,000	0	1,655,000	2,345,000	5,200,000	155,919
2018 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar)	43,475,000	4/1/2028	2.375% - 5.00%	26,535,000	0	2,390,000	9,685,000	14,460,000	477,500
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	5,660,000	0	0	0	5,660,000	149,524
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	630,000	0	305,000	0	325,000	18,113
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	15,180,000	0	0	0	15,180,000	291,450
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	31,590,000	0	0	0	31,590,000	0
TEMPORARY NOTE										
2016 1st Temporary Note	Banc of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	932,734	0	0	0	932,734	0
2016 2nd Temporary Note	Relyance Bank	4,603,000	12/22/2021	1.85%	954,657	0	0	0	954,657	0
2017 Temporary Note	Signature Public Funding	5,250,000	8/8/2022	1.81%	2,156,727	0	0	0	2,156,727	0
2019 Temporary Note	Centennial Bank	5,650,000	8/24/2024	2.25%	4,569,980	0	0	0	4,569,980	0
Grand Total		\$242,468,000			\$127,079,098	\$0	\$7,010,000	\$14,705,000	\$105,364,098	\$1,593,469

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended April 30, 2021
(Unaudited)

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

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

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

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

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

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

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

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