

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 General property taxes	\$31,603,699	\$15,801,850	\$15,286,038	(\$515,812)	\$13,266,503
2 Sales taxes	108,035,271	54,017,636	61,078,426	7,060,791	52,509,360
3 Licenses and permits	12,004,000	6,002,000	9,264,641	3,262,641	8,736,901
4 Intergovernmental	11,105,872	5,552,936	0	(5,552,936)	0
5 Charges for services	10,234,888	5,117,444	5,693,237	575,793	3,417,088
6 Fines and fees	1,821,500	910,750	837,526	(73,224)	614,782
7 Utility franchise fees	29,138,856	14,569,428	14,087,757	(481,671)	13,243,632
8 Investment income	250,000	125,000	74,433	(50,567)	178,017
9 Miscellaneous	1,053,483	526,742	451,287	(75,455)	622,567
10 TOTAL REVENUES	<u>205,247,569</u>	<u>102,623,785</u>	<u>106,773,345</u>	<u>4,149,560</u>	<u>92,588,850</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	21,620,865	10,810,433	10,708,795	101,638	9,685,847
12 Board of Directors	340,648	170,324	154,474	15,850	157,895
13 Community Programs	465,049	232,525	218,705	13,820	237,015
14 City Attorney	1,598,391	799,196	779,612	19,584	770,228
15 District Court - First Division (Criminal)	1,302,294	651,147	587,783	63,364	592,498
16 District Court - Third Division (Environmental)	539,558	269,779	251,346	18,433	248,216
17 District Court - Second Division (Traffic)	1,249,319	624,660	618,781	5,879	602,823
18 Finance	4,070,665	2,035,333	1,705,660	329,673	1,707,579
19 Human Resources	2,019,781	1,009,891	978,183	31,708	776,979
20 Information Technology	5,936,993	2,968,497	2,489,451	479,045	2,698,251
21 Planning and Development	2,505,391	1,252,696	1,118,660	134,035	1,211,950
22 TOTAL GENERAL GOVERNMENT	<u>41,648,954</u>	<u>20,824,477</u>	<u>19,611,449</u>	<u>1,213,028</u>	<u>18,689,279</u>
23 PUBLIC WORKS	1,110,957	555,479	454,385	101,093	436,467
24 PARKS & RECREATION	9,655,697	4,827,849	4,314,413	513,435	4,366,496
25 RIVERMARKET	774,678	387,339	382,224	5,115	415,458
26 GOLF	1,557,693	778,847	861,295	(82,449)	802,096
27 JIM DAILEY FITNESS & AQUATICS	834,919	417,460	344,801	72,659	348,066
28 ZOO	6,269,372	3,134,686	3,238,551	(103,865)	2,714,917
29 FIRE	53,527,623	26,763,812	27,892,813	(1,129,002)	24,397,220
30 POLICE	77,911,090	38,955,545	36,993,871	1,961,674	36,638,076
31 HOUSING & NEIGHBORHOOD PROGRAMS	5,161,367	2,580,684	2,329,832	250,852	2,350,936
DEBT SERVICE:					
33 Principal	4,060,750	2,030,375	932,734	1,097,641	2,143,299
34 Interest	173,895	86,948	14,373	72,574	50,696
35 Agent Fees	24,000	12,000	0	12,000	0
36 VACANCY SAVINGS	(861,038)	(430,519)	0	(430,519)	0
37 TOTAL EXPENDITURES	<u>201,849,957</u>	<u>100,924,979</u>	<u>97,370,741</u>	<u>3,554,237</u>	<u>93,353,008</u>
38 REVENUES OVER (UNDER) EXPENDITURES	<u>3,397,612</u>	<u>1,698,806</u>	<u>9,402,604</u>	<u>7,703,798</u>	<u>(764,158)</u>
OTHER FINANCING SOURCES/(USES):					
39 CARRYOVER - PRIOR YEAR	1,825,982	912,991	1,825,982	912,991	0
40 TRANSFERS IN	3,027,418	1,513,709	2,550,091	1,036,382	3,314,178
41 TRANSFERS OUT	(8,251,012)	(4,125,506)	(8,251,012)	(4,125,506)	(6,085,382)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
42 EXPENDITURES AND OTHER FINANCING USES	0	0	5,527,664	5,527,664	(3,535,362)
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>\$32,557,703</u>	<u>\$5,527,664</u>	<u>\$20,545,282</u>

Note 1: Total encumbrances included in the reported expenditures are \$1,360,881

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 June 30, 2021 fund balance in Fund 108 is \$23,368,804.
The June 30, 2021 fund balance in Fund 110 is \$15,078.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$94,395	\$94,395	\$93,791
2 Fines and fees	0	0	14,917	14,917	17,312
3 Intergovernmental	0	0	0	0	
4 Interest income	0	0	0	0	
5 Miscellaneous	0	0	316,355	316,355	595,160
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>425,668</u>	<u>425,668</u>	<u>706,263</u>
EXPENDITURES:					
7 Executive Administration	0	0	1,268,597	(1,268,597)	1,397,935
8 City Attorney	0	0	1,007	(1,007)	0
9 Finance	0	0	39,274	(39,274)	1,236
10 Information Technology	0	0	82,423	(82,423)	215,027
12 Human Resources	0	0	20,982	(20,982)	15,389
13 Planning	0	0	10,000	(10,000)	116,054
14 Community Programs	0	0	1,013,020	(1,013,020)	1,303,091
15 Public Works	0	0	565,927	(565,927)	221,797
16 Parks and Recreation	0	0	237,016	(237,016)	144,665
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	348,775	(348,775)	406,999
21 Fleet	0	0	1,398,352	(1,398,352)	7,175
22 Zoo	0	0	24,504	(24,504)	113,338
23 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,010,754</u>	<u>(5,010,754)</u>	<u>4,051,529</u>
24 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,585,086)	(4,585,086)	(3,345,265)
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	2,377,505	5,864,977	2,202,645
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>\$23,368,804</u>	<u>\$26,856,276</u>	<u>\$17,231,472</u>

Note 1: As of June 30, 2021, fund balance is composed of 211 projects utilizing full fund balance.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>

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

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,340	1,340	2,041
3 Miscellaneous	0	0	3,523	3,523	10,614
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,863</u>	<u>4,863</u>	<u>12,655</u>
EXPENDITURES:					
5 Police	0	0	27,232	(27,232)	131,126
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>27,232</u>	<u>(27,232)</u>	<u>131,126</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(22,369)	(22,369)	(118,471)
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	(22,369)	(22,369)	(118,471)
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>\$15,078</u>	<u>\$15,078</u>	<u>(\$47,964)</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$6,406,003	\$3,203,002	\$3,159,560	(\$43,442)	\$2,743,797
2 Licenses and permits	21,860	10,930	18,990	8,060	22,300
3 Intergovernmental	14,032,400	7,016,200	8,079,360	1,063,160	7,078,523
4 Charges for services	16,700	8,350	16,941	8,591	6,135
5 Investment income	220,000	110,000	39,860	(70,140)	162,573
6 Miscellaneous	32,000	16,000	27,187	11,187	27,309
7 TOTAL REVENUES	<u>20,728,963</u>	<u>10,364,482</u>	<u>11,341,897</u>	<u>977,416</u>	<u>10,040,638</u>
EXPENDITURES:					
Public Works:					
8 General Administration	2,844,425	1,422,213	1,248,387	173,825	1,366,198
9 Operations Administration	628,576	314,288	252,326	61,962	260,040
10 Street & Drainage Maintenance	6,793,881	3,396,941	3,110,590	286,350	2,881,320
11 Storm Drainage Maintenance	1,114,150	557,075	447,545	109,530	441,336
12 Work Pool	130,796	65,398	56,387	9,011	45,088
13 Resource Control & Scheduling	414,498	207,249	187,453	19,796	181,217
14 Control Devices	908,261	454,131	447,274	6,857	429,855
15 Signals	1,006,502	503,251	509,348	(6,097)	385,883
16 Parking Meters	123,456	61,728	52,507	9,221	57,055
17 Civil Engineering	1,700,674	850,337	762,390	87,947	719,711
18 Traffic Engineering	3,150,827	1,575,414	1,553,370	22,043	1,594,308
19 Parking Enforcement	335,356	167,678	101,013	66,665	117,895
20 TOTAL EXPENDITURES	<u>19,151,402</u>	<u>9,575,701</u>	<u>8,728,590</u>	<u>847,111</u>	<u>8,479,907</u>
21 REVENUES OVER (UNDER) EXPENDITURES	1,577,561	788,781	2,613,308	1,824,527	1,560,731
OTHER FINANCING SOURCES (USES):					
22 CARRYOVER - PRIOR YEAR	0	0	82,456	82,456	0
23 Transfers In	550,156	275,078	467,700	192,622	467,700
24 Transfers Out	<u>(2,127,717)</u>	<u>(1,063,859)</u>	<u>(2,595,467)</u>	<u>(1,531,609)</u>	<u>(1,947,217)</u>
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	567,997	567,997	81,214
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>\$18,315,928</u>	<u>\$567,997</u>	<u>\$19,934,456</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The June 30, 2021 fund balance in Fund 205 is \$4,048,645.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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	91,213	91,213	72,401
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>91,213</u>	<u>91,213</u>	<u>72,401</u>
EXPENDITURES:					
5 Public Works	0	0	1,085,167	(1,085,167)	2,032,013
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,085,167</u>	<u>(1,085,167)</u>	<u>2,032,013</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(993,954)	(993,954)	(1,959,611)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	2,117,750	2,117,750	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	1,123,796	1,123,796	(490,930)
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>\$4,048,645</u>	<u>\$4,048,645</u>	<u>\$2,986,393</u>

Note 1: As of June 30, 2021, special project commitments for 35 projects utilizing full fund balance.

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$38,958	\$38,958	\$47,535
2 Intergovernmental	0	0	57,036	57,036	42,155
3 Charges for services	0	0	183,484	183,484	509,650
4 Fines and fees	0	0	303,637	303,637	280,723
5 Interest income	0	0	3,025	3,025	7,927
6 Miscellaneous	0	0	492,016	492,016	620,181
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,078,156</u>	<u>1,078,156</u>	<u>1,508,170</u>
EXPENDITURES:					
8 Executive Administration	0	0	37,153	(37,153)	81,408
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	175	(175)	12,721
12 District Court - Second Division (Traffic)	0	0	5,339	(5,339)	19,006
13 District Court - Third Division (Environmental)	0	0	0	0	327
14 Finance	0	0	143,638	(143,638)	180,302
15 Human Resources	0	0	80,280	(80,280)	94,423
16 Information Technology	0	0	0	0	0
17 Planning	0	0	34,959	(34,959)	38,611
18 Fleet	0	0	126,346	(126,346)	434,927
19 Public Works	0	0	71,650	(71,650)	5,190
20 Parks and Recreation	0	0	276,054	(276,054)	833,715
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	273,505	(273,505)	229,726
23 Police	0	0	78,254	(78,254)	262,910
24 Housing	0	0	11,306	(11,306)	83,443
25 Zoo	0	0	13,122	(13,122)	0
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,151,783</u>	<u>(1,151,783)</u>	<u>2,276,707</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(73,626)	(73,626)	(768,536)
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	(73,626)	(73,626)	(768,536)
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>\$3,987,648</u>	<u>\$3,987,648</u>	<u>\$3,083,728</u>

Note 1: Fund balance is comprised of 109 special projects with appropriations totaling \$6,294,778 and 14 special projects with negative balances of \$2,307,126.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,914,627	\$3,914,627	\$3,056,593
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	2,801	2,801	5,637
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	111,521	111,521	170,700
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,028,949</u>	<u>4,028,949</u>	<u>3,232,930</u>
EXPENDITURES:					
6 General Government	0	0	4,810,472	(4,810,472)	785,242
7 Public Works	0	0	2,449,629	(2,449,629)	4,193,782
8 Parks & Recreation	0	0	223,492	(223,492)	486,995
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	616,945	(616,945)	534,828
12 Housing	0	0	30,553	(30,553)	20,434
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,131,091</u>	<u>(8,131,091)</u>	<u>6,021,280</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,102,142)	(4,102,142)	(2,788,350)
OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,102,142)	(4,102,142)	(2,788,350)
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>(\$4,086,000)</u>	<u>(\$4,086,000)</u>	<u>(\$2,688,816)</u>

Expenditures include:	
Expended	\$4,367,231
Encumbered	3,763,860
	<u>\$8,131,091</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 American Rescue Plan Act Fund
 For the Period Ended June 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	11,827	11,827	0
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,827</u>	<u>11,827</u>	<u>0</u>
EXPENDITURES:					
6 General Government	0	0	0	0	0
7 Public Works	0	0	0	0	0
8 Parks & Recreation	0	0	0	0	0
9 Fleet	0	0	0	0	0
10 Fire	0	0	0	0	0
11 Police	0	0	0	0	0
12 Housing	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	11,827	11,827	0
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	11,827	11,827	0
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,827</u>	<u>\$11,827</u>	<u>\$0</u>
Expenditures include:					
Expended	\$0				
Encumbered	0				
	<u>\$0</u>				

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. Revenues are deferred until expended on eligible projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,547,465	\$1,547,465	\$1,935,209
2 Interest income	0	0	6,593	6,593	7,284
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,554,059</u>	<u>1,554,059</u>	<u>1,942,493</u>
EXPENDITURES:					
5 Police	0	0	895,452	(895,452)	418,488
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>895,452</u>	<u>(895,452)</u>	<u>418,488</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	658,607	658,607	1,524,005
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	658,607	658,607	1,524,005
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>\$3,735,547</u>	<u>\$3,735,547</u>	<u>\$2,531,536</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,587,717	\$1,587,717	\$282,175
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>1,587,717</u>	<u>1,587,717</u>	<u>282,175</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,605,742	(2,605,742)	577,879
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,605,742</u>	<u>(2,605,742)</u>	<u>577,879</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,018,026)	(1,018,026)	(295,704)
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	(1,018,026)	(1,018,026)	(295,704)
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>(\$161,142)</u>	<u>(\$161,142)</u>	<u>\$593,569</u>

Expenditures include:	
Expended	\$1,755,845
Encumbered	<u>849,897</u>
	<u>\$2,605,742</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$316,058	\$316,058	\$455,714
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>316,058</u>	<u>316,058</u>	<u>455,323</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	497,315	(497,315)	342,967
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>497,315</u>	<u>(497,315)</u>	<u>342,967</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(181,257)	(181,257)	112,356
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	(181,257)	(181,257)	112,356
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>\$1,298,263</u>	<u>\$1,298,263</u>	<u>\$1,358,059</u>

Expenditures include:	
Expended	\$372,800
Encumbered	<u>124,515</u>
	<u>\$497,315</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	60,430	60,430	59,852
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>60,430</u>	<u>60,430</u>	<u>59,852</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	7,615	(7,615)	67,351
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>7,615</u>	<u>(7,615)</u>	<u>67,351</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	52,815	52,815	(7,499)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	52,815	52,815	(7,499)
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>\$69,985</u>	<u>\$69,985</u>	<u>\$9,587</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 June 30, 2021
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	4,892	4,892	24,676
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,892</u>	<u>4,892</u>	<u>24,676</u>
EXPENDITURES:					
5 General Government	0	0	2,394	(2,394)	2,416
6 Public Works	0	0	0	0	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	684,300	(684,300)	609,880
9 Police	0	0	1,089,169	(1,089,169)	2,045,518
10 Fleet	0	0	25,000	(25,000)	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,800,863</u>	<u>(1,800,863)</u>	<u>2,657,814</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,795,971)	(1,795,971)	(2,633,139)
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	(1,795,971)	(1,795,971)	(2,633,139)
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$556,941</u></u>	<u><u>\$556,941</u></u>	<u><u>\$652,038</u></u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$11,212,165	\$11,212,165	\$9,694,266
2 Interest income	0	0	75,369	75,369	217,583
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,287,534</u>	<u>11,287,534</u>	<u>9,911,849</u>
EXPENDITURES:					
5 General Government	0	0	4,015,743	(4,015,743)	2,144,221
6 Housing	0	0	0	0	0
7 Public Works	0	0	2,300,788	(2,300,788)	2,822,179
8 Parks and Recreation	0	0	954,984	(954,984)	1,194,810
9 Fire	0	0	199,847	(199,847)	348,807
10 Police	0	0	7,575,232	(7,575,232)	701,954
11 Fleet	0	0	215,916	(215,916)	949,404
12 Zoo	0	0	257,148	(257,148)	862,451
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,519,658</u>	<u>(15,519,658)</u>	<u>9,023,825</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,232,124)	(4,232,124)	888,024
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	(477,330)	(477,330)	(921,660)
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(4,709,454)	(4,709,454)	(33,636)
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>\$31,697,325</u>	<u>\$31,697,325</u>	<u>\$30,161,246</u>

Expenditures include:	
Expended	\$5,954,144
Encumbered	<u>9,565,514</u>
Total	<u>\$15,519,658</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Actual
REVENUES:					
1 Interest income	\$0	\$0	\$554	\$554	\$2,448
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>554</u>	<u>554</u>	<u>2,448</u>
EXPENDITURES:					
4 General Government	0	0	58,872	(58,872)	-
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>58,872</u>	<u>(58,872)</u>	<u>-</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(58,318)	(58,318)	2,448
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	(58,318)	(58,318)	2,448
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>\$346,168</u>	<u>\$346,168</u>	<u>\$430,681</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 June 30, 2021
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
REVENUES:					
1 Interest income	\$0	\$0	\$0	\$0	\$0
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
4 Public Works	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	0
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	0	0	0
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</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	0
Total	<u>\$0</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$185,295	\$185,295	\$396,084
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>(160,496)</u>	<u>(160,496)</u>	<u>117,446</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>24,799</u>	<u>24,799</u>	<u>513,530</u>
EXPENDITURES:					
4 Public Works	<u>0</u>	<u>0</u>	<u>16,806,410</u>	<u>(16,806,410)</u>	<u>18,712,214</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>16,806,410</u>	<u>(16,806,410)</u>	<u>18,712,214</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(16,781,611)	(16,781,611)	(18,198,684)
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	(16,781,611)	(16,781,611)	(18,198,684)
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>\$7,037,756</u>	<u>\$7,037,756</u>	<u>\$18,291,934</u>
Expenditures include:					
Expended					
Encumbered					
Total					

Note 1: As of June 30, 2021, the fund balance has been allocated to 58 special projects.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$25,148	\$25,148	\$43,005
2 Interest income	0	0	283	283	1,958
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>25,431</u>	<u>25,431</u>	<u>44,963</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	(274,569)	(274,569)	44,963
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	(274,569)	(274,569)	44,963
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>(\$54,352)</u>	<u>(\$54,352)</u>	<u>\$303,647</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$20	\$20	\$122,589
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>20</u>	<u>20</u>	<u>122,589</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	20,368,268
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,368,268</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	20	20	(20,245,679)
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	20	20	(20,245,679)
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>\$9,597</u>	<u>\$9,597</u>	<u>\$8,750,857</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 June 30, 2021
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,975,880	\$1,975,880	\$1,712,259
2 Interest Income	0	0	1,921	1,921	13,096
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,977,801</u>	<u>1,977,801</u>	<u>1,725,355</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	(1,888,987)	(1,888,987)	(1,558,151)
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	(1,888,987)	(1,888,987)	(1,558,151)
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>\$2,321,622</u>	<u>\$2,321,622</u>	<u>\$2,566,723</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,586,281	\$6,586,281	\$5,707,515
2 Interest Income	0	0	1,458	1,458	64,492
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,587,739</u>	<u>6,587,739</u>	<u>5,772,007</u>
EXPENDITURES:					
5 Debt Service	0	0	13,910,625	(13,910,625)	12,215,963
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,910,625</u>	<u>(13,910,625)</u>	<u>12,215,963</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(7,322,886)	(7,322,886)	(6,443,955)
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	(7,322,886)	(7,322,886)	(6,443,955)
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>\$7,146,864</u>	<u>\$7,146,864</u>	<u>\$7,635,761</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,053,842	\$1,053,842	\$1,053,979
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	197	197	1,022
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,054,039</u>	<u>1,054,039</u>	<u>1,055,002</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	292,950	(292,950)	306,375
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>292,950</u>	<u>(292,950)</u>	<u>306,375</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	761,089	761,089	748,627
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	761,089	761,089	748,627
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>\$780,423</u>	<u>\$780,423</u>	<u>\$769,536</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$326,074	\$326,074	\$178,216
2 Interest Income	0	0	48	48	2,665
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>326,121</u>	<u>326,121</u>	<u>180,881</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	(284,929)	(284,929)	(147,969)
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	(284,929)	(284,929)	(147,969)
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>\$596,513</u>	<u>\$596,513</u>	<u>\$565,593</u>

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

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Jun 30, 2020 <u>Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$1,975,880	\$1,975,880	\$1,712,259
2 Interest income	0	0	600	600	16,935
3 Miscellaneous	0	0	3	3	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,976,483</u>	<u>1,976,483</u>	<u>1,729,194</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	(2,179,435)	(2,179,435)	(1,850,375)
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	(2,179,435)	(2,179,435)	(1,850,375)
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>\$2,331,711</u>	<u>\$2,331,711</u>	<u>\$2,585,725</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$643,769	\$643,769	\$324,516
2 Interest Income	0	0	145	145	2,050
3 Miscellaneous	0	0	0	0	172,809
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>643,914</u>	<u>643,914</u>	<u>499,375</u>
EXPENDITURES:					
5 Interest Expense	0	0	672,197	(672,197)	686,072
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>672,197</u>	<u>(672,197)</u>	<u>686,072</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(28,283)	(28,283)	(186,697)
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	(28,283)	(28,283)	(186,697)
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>\$326,904</u>	<u>\$326,904</u>	<u>\$431,222</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,370,623	\$6,685,312	\$5,764,836	(\$920,475)	\$5,876,368
2 Interest Income	20,000	10,000	3,195	(6,805)	14,973
3 TOTAL OPERATING REVENUES	<u>13,390,623</u>	<u>6,695,312</u>	<u>5,768,031</u>	<u>(927,280)</u>	<u>5,891,341</u>
OPERATING EXPENSES:					
4 Personnel Services	4,019,964	2,009,982	1,716,097	293,885	1,755,845
5 Supplies and materials	4,513,660	2,256,830	1,981,252	275,578	1,676,331
6 Services and other expenses	3,448,659	1,724,330	1,228,880	495,450	1,519,951
7 Repairs and maintenance	1,058,040	529,020	782,591	(253,571)	426,804
8 Depreciation and amortization	350,300	175,150	186,854	(11,704)	178,380
9 TOTAL OPERATING EXPENSES	<u>13,390,623</u>	<u>6,695,312</u>	<u>5,895,674</u>	<u>799,638</u>	<u>5,557,312</u>
10 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(127,642)</u>	<u>(127,642)</u>	<u>334,029</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>(127,642)</u>	<u>(127,642)</u>	<u>334,029</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>(865,642)</u>	<u>(865,642)</u>	<u>334,029</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>\$4,866,884</u>	<u>(\$865,642)</u>	<u>\$5,956,726</u>

Analysis of Net Position

Cash	\$1,493,912
Receivable	21,989
Inventory	407,064
Capital Assets, net	3,136,906
Other Assets	461,201
Deferred Outflows	80,216
Liabilities	(523,138)
Deferred Inflows	(211,265)
Net Position	<u>\$4,866,884</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
OPERATING REVENUES:					
1 Licenses and permits	\$13,080	\$6,540	\$10,110	\$3,570	\$11,930
2 Charges for services	1,739,180	869,590	1,077,117	207,527	855,413
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>1,752,260</u>	<u>876,130</u>	<u>1,087,227</u>	<u>211,097</u>	<u>867,343</u>
OPERATING EXPENSES:					
5 Personnel Services	778,372	389,186	361,542	27,644	351,174
6 Supplies and materials	55,755	27,878	17,590	10,288	22,082
7 Services and other expenses	783,017	391,509	302,351	89,158	261,893
8 Repairs and maintenance	66,013	33,007	79,822	(46,815)	14,214
9 Depreciation and amortization	16,000	8,000	7,965	35	7,965
10 Refunds	0	0	0	0	2,362
11 TOTAL OPERATING EXPENSES	<u>1,699,157</u>	<u>849,579</u>	<u>769,270</u>	<u>80,309</u>	<u>659,691</u>
12 OPERATING INCOME/(LOSS)	53,103	26,552	317,957	291,405	207,652
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	1,700	850	1,305	455	858
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>27,402</u>	<u>319,252</u>	<u>291,851</u>	<u>208,510</u>
OPERATING TRANSFERS:					
17 Operating transfers in	5,887	2,944	5,887	2,944	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>60,690</u>	<u>30,345</u>	<u>325,139</u>	<u>294,794</u>	<u>208,510</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>\$274,252</u>	<u>\$569,046</u>	<u>\$294,794</u>	<u>\$51,212</u>

Analysis of Net Position	
Cash	\$789,904
Receivable	0
Inventory	0
Capital Assets, net	38,624
Other Assets	0
Deferred Outflows	13,369
Liabilities	(237,641)
Deferred Inflows	(35,210)
Net Position	<u>\$569,046</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$23,510,900	\$11,755,450	\$11,707,435	(\$48,015)	\$11,341,570
2 Other	0	0	0	0	1,530
3 TOTAL OPERATING REVENUES	<u>23,510,900</u>	<u>11,755,450</u>	<u>11,707,435</u>	<u>(48,015)</u>	<u>11,343,100</u>
OPERATING EXPENSES:					
4 Personnel Services	7,400,496	3,700,248	3,755,221	(54,973)	3,727,512
5 Supplies and materials	1,320,551	660,276	442,300	217,975	419,832
6 Services and other expenses	4,861,808	2,430,904	2,411,911	18,993	1,714,562
7 Repairs and maintenance	4,328,649	2,164,325	1,759,757	404,568	2,040,157
8 Closure & Postclosure Costs	444,500	222,250	223,517	(1,267)	104,877
9 Depreciation and amortization	3,282,100	1,641,050	1,931,868	(290,818)	1,400,511
10 TOTAL OPERATING EXPENSES	<u>21,638,104</u>	<u>10,819,052</u>	<u>10,524,574</u>	<u>294,478</u>	<u>9,407,451</u>
11 OPERATING INCOME/(LOSS)	<u>1,872,796</u>	<u>936,398</u>	<u>1,182,861</u>	<u>246,463</u>	<u>1,935,650</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	100,000	50,000	13,077	(36,923)	83,723
13 Interest expense	(27,523)	(13,762)	(17,857)	(4,096)	(26,415)
14 Gain (loss) on disposal of fixed assets	0	0	0	0	0
15 Other, net	5,375	2,688	91,401	88,714	803,011
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,950,648</u>	<u>975,324</u>	<u>1,269,483</u>	<u>294,159</u>	<u>2,795,968</u>
OPERATING TRANSFERS:					
17 Operating transfers in	55,596	27,798	55,596	27,798	0
18 Operating transfers out	(2,006,244)	(1,003,122)	(2,006,244)	(1,003,122)	(1,844,211)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(681,165)</u>	<u>(681,165)</u>	<u>951,757</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>\$24,133,241</u>	<u>(\$681,165)</u>	<u>\$25,684,023</u>

Analysis of Net Position

Cash	
Operating	\$5,229,459
Debt Reserve	1,424,598
Receivable	3,806,669
Inventory	0
Capital Assets, net	22,731,610
Other Assets	21,568
Deferred Outflows	106,956
Liabilities	(8,905,931)
Deferred Inflows	(281,688)
Net Position	<u>\$24,133,241</u>

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

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Jun 30, 2020 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$796,912	\$398,456	\$340,170	(\$58,286)	\$364,859
2 RiverMarket Parking	660,250	330,125	328,372	(1,753)	282,040
3 Business Licenses	330,000	165,000	253,163	88,163	332,385
4 Street Repairs	400,000	200,000	109,024	(90,977)	335,408
5 Parking Meters	298,200	149,100	121,254	(27,846)	84,300
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,485,362</u>	<u>1,242,681</u>	<u>1,151,981</u>	<u>(90,700)</u>	<u>1,398,992</u>
OPERATING EXPENSES:					
8 Personnel Services	433,172	216,586	229,793	(13,207)	137,226
9 Supplies and materials	24,000	12,000	7,293	4,707	7,603
10 Repairs and maintenance	54,000	27,000	19,022	7,978	17,107
11 Services and other expenses	685,620	342,810	179,644	163,166	217,200
12 Depreciation and amortization	247,800	123,900	114,684	9,216	123,866
13 TOTAL OPERATING EXPENSES	<u>1,444,592</u>	<u>722,296</u>	<u>550,436</u>	<u>171,860</u>	<u>503,002</u>
14 OPERATING INCOME/(LOSS)	<u>1,040,770</u>	<u>520,385</u>	<u>601,545</u>	<u>81,160</u>	<u>895,989</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	22,100	11,050	5,294	(5,756)	17,912
16 Debt Service	(29,326)	(14,663)	(15,964)	(1,301)	(16,117)
17 Interest expense	(286,969)	(143,485)	(149,524)	(6,039)	(164,224)
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>746,575</u>	<u>373,288</u>	<u>441,351</u>	<u>68,064</u>	<u>733,560</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>373,288</u>	<u>441,351</u>	<u>68,064</u>	<u>733,560</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>\$4,303,766</u>	<u>\$4,371,829</u>	<u>\$68,064</u>	<u>\$3,654,157</u>

Analysis of Net Position

Cash	
Operating	\$2,636,890
Debt Reserve	1,750,286
Receivable	131,999
Inventory	
Capital Assets, net	5,732,552
Other Assets	12,836
Liabilities	<u>(5,892,734)</u>
Net Position	<u>\$4,371,829</u>

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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. Net position reflects the balance in an investment held for the pension that was not accepted by LOPFI.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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. Net position reflects the balance of an investment held for the pension that was not accepted by LOPFI.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1	Employer	\$0	\$0	\$0	\$476,368
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	10,227
6	Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>486,595</u>
Investment income (loss):					
7	Net increase (decrease) in fair value of investments	0	0	573,883	(664,910)
8	Realized gain (loss) on the sale of investments	0	0	315,365	(141,183)
9	Interest and dividends	0	0	82,870	101,300
10		<u>0</u>	<u>0</u>	<u>972,117</u>	<u>(704,794)</u>
11	Less investment expense	0	0	(8,470)	(7,812)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>963,647</u>	<u>(712,605)</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>963,647</u>	<u>(226,011)</u>
DEDUCTIONS:					
14	Benefits paid directly to participants	0	0	836,729	842,955
15	Administrative expenses	0	0	21,433	18,594
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>858,162</u>	<u>861,549</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>105,485</u>	<u>(1,087,560)</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>12,503,204</u>	<u>12,472,209</u>
19	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,608,689</u>	<u>\$11,384,649</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 16, 2021.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$39,719	\$39,719	\$27,901
2	Plan members	0	0	20,674	20,674	15,525
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>60,393</u>	<u>60,393</u>	<u>43,618</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	370,218	370,218	(651,238)
8	Realized gain (loss) on the sale of investments	0	0	713,054	713,054	(144,021)
9	Interest and dividends	0	0	74,062	74,062	112,163
10		<u>0</u>	<u>0</u>	<u>1,157,334</u>	<u>1,157,334</u>	<u>(683,096)</u>
11	Less investment expense	0	0	(11,277)	(11,277)	(12,022)
12	Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,146,057</u>	<u>1,146,057</u>	<u>(695,118)</u>
13	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,206,450</u>	<u>1,206,450</u>	<u>(651,499)</u>
DEDUCTIONS:						
14	Benefits paid directly to participants	0	0	1,380,942	(1,380,942)	938,791
15	Administrative expenses	0	0	22,755	(22,755)	25,970
16	TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,403,697</u>	<u>(1,403,697)</u>	<u>964,760</u>
17	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(197,247)</u>	<u>(197,247)</u>	<u>(1,616,260)</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>\$13,395,252</u>	<u>\$13,395,252</u>	<u>\$14,156,927</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 June 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$143,704	\$143,704	\$170,979
2 Plan members	0	0	73,533	73,533	76,219
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>217,238</u>	<u>217,238</u>	<u>247,198</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	948,920	948,920	37,042
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>948,920</u>	<u>948,920</u>	<u>37,042</u>
11 Less investment expense	0	0	0	0	0
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>948,920</u>	<u>948,920</u>	<u>37,042</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,166,158</u>	<u>1,166,158</u>	<u>284,240</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	173,574	(173,574)	306,822
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>173,574</u>	<u>(173,574)</u>	<u>306,822</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>992,584</u>	<u>992,584</u>	<u>(22,582)</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>\$10,562,324</u>	<u>\$10,562,324</u>	<u>\$8,024,863</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 June 30, 2021
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 30, 2020 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$2,015,533	\$2,015,533	\$2,106,629
2 Plan members	0	0	1,020,500	1,020,500	1,029,188
3 Participant Directed Transfer	0	0	59,425	59,425	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>3,095,458</u>	<u>3,095,458</u>	<u>3,445,835</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	4,461,407	4,461,407	(2,315,647)
9 Realized gain (loss) on the sale of investments	0	0	879,835	879,835	(1,103,562)
10 Interest and dividends	0	0	547,598	547,598	606,663
11	<u>0</u>	<u>0</u>	<u>5,888,840</u>	<u>5,888,840</u>	<u>(2,812,546)</u>
12 Less investment expense	0	0	(56,753)	(56,753)	(50,405)
13 Net investment income (loss)	0	0	5,832,087	5,832,087	(2,862,951)
14 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>8,927,545</u>	<u>8,927,545</u>	<u>582,885</u>
DEDUCTIONS:					
15 Benefits paid directly to participants	0	0	878,448	(878,448)	813,131
16 Administrative expenses	0	0	171,955	(171,955)	145,624
17 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,050,403</u>	<u>(1,050,403)</u>	<u>958,755</u>
18 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>7,877,142</u>	<u>7,877,142</u>	<u>(375,870)</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>\$88,572,608</u>	<u>\$88,572,608</u>	<u>\$69,481,031</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 June 30, 2021
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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	362,497	362,497	(39,047)
8	0	0	115,424	115,424	0
9	0	0	53,222	53,222	59,430
10	<u>0</u>	<u>0</u>	<u>531,143</u>	<u>531,143</u>	<u>20,383</u>
11	0	0	(41,190)	(41,190)	0
12	<u>0</u>	<u>0</u>	<u>489,953</u>	<u>489,953</u>	<u>20,383</u>
13	<u>0</u>	<u>0</u>	<u>489,953</u>	<u>489,953</u>	<u>20,383</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	0	0	489,953	489,953	(10,603)
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>\$8,897,170</u>	<u>\$8,897,170</u>	<u>\$6,343,774</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 16, 2021.

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

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Jun 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	1,327,063	1,327,063	0
4 Total Contributions	<u>0</u>	<u>0</u>	<u>1,327,063</u>	<u>1,327,063</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	1,477	1,477	0
8	<u>0</u>	<u>0</u>	<u>1,477</u>	<u>1,477</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>1,477</u>	<u>1,477</u>	<u>0</u>
11 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,328,540</u>	<u>1,328,540</u>	<u>0</u>
DEDUCTIONS:					
12 Benefits paid directly to participants	0	0	0	0	0
13 Distributions to other governments	0	0	1,328,540	(1,328,540)	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>1,328,540</u>	<u>(1,328,540)</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>

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

<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	\$270,848	\$9,726,811	\$3,887,006	\$34,151,635			\$48,036,301	\$1,360,881
108 General - Special Projects	21,100			546,050			567,150	2,250,779
110 Seized Money			477,837				477,837	23,375
140 Franchise Fee Collection							0	0
200 Street				6,619,701			6,619,701	120,593
205 Street - Special Projects							0	1,020,593
210 Special Projects				1,577			1,577	410,419
220 911							0	3,956
230 CDBG							0	849,897
240 HIPP							0	124,515
250 NHSP							0	7,651
270 Grants	228,900			2,264,221			2,493,121	3,763,860
271 American Rescue Plan Act				18,856,701			18,856,701	0
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements							0	1,185,417
326 2012-2021 Capital Project Fund							0	9,565,514
330 2013 Capital Improvement Bond							0	0
331 2018 Capital Improvement Bond	400,208						400,208	10,505,344
352 TIF - Port Authority				152,689			152,689	0
370 2018 Hotel Gross Receipts Tax							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	2,851	119,025		115,766	35,210		272,852	0
603 Waste Disposal	12,372	708,899	7,859,660		281,688	325,000	9,187,619	0
612 Rivermarket Garage Fund	81,420		149,524	1,790		5,660,000	5,892,734	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	34,419		79,533				113,953	0
940 Accounts Payable Clearing Fund	2,767,348						2,767,348	0
Totals	<u>\$3,819,466</u>	<u>\$11,077,874</u>	<u>\$12,453,560</u>	<u>\$85,796,040</u>	<u>\$528,163</u>	<u>\$5,985,000</u>	<u>\$119,660,103</u>	<u>\$31,192,792</u>

**SUMMARY OF BOND INDEBTEDNESS
For the Period Ended June 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 6/30/2021</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	672,197
TEMPORARY NOTE										
2016 1st Temporary Note	Banc of America Public Capital Corp.	4,525,000	6/10/2021	1.54%	932,734	0	932,734	0	0	14,373
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	\$7,942,734	\$14,705,000	\$104,431,364	\$2,280,038

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